

moving Party, it shall present its evidence first.

- (e) The burden of proof in any case shall be on the Applicant, Complainant, or other moving Party.
- (f) At its discretion, the Commission may allow opening statements or closing arguments and if allowed, may impose reasonable limitations thereon.

Rule 4.08 Evidence

- (a) The rules of evidence shall not strictly apply in Commission proceedings.
- (b) The Commission may take official notice of any document, fact, or circumstance that may be officially noticed in an administrative proceeding. Any such document which the Commission or any Party desires to use in evidence or rely upon must be specifically identified in a filing or during the hearing and all Parties shall be accorded an opportunity to examine the document and interrogate witnesses on the document.

(c) Testimony and Exhibits

- (1) Unless the Commission shall otherwise order, with the exception of cross and redirect examinations at a hearing, all Parties desiring to offer evidence in a Docket shall do so in the form of written prefiled testimony, in question and answer form, with or without exhibits. Normally, live direct testimony in addition to the written prefiled testimony, other than the correction of minor typographical or wording errors that do not alter the substance of the written prefiled testimony, shall not be accepted into evidence unless the sponsoring Party shows good cause why the additional testimony could not have been a part of the written prepared testimony or should otherwise be admitted. This Rule shall not apply to an individual filing a Formal Complaint who is participating on his or her own behalf.

- (2) Unless the Commission shall otherwise order, an Applicant or Complainant who initiates a Docket shall file supporting written testimony with or without exhibits concurrently with its application, tariff, petition, request, or complaint. This shall not apply to:

- (A) an individual filing a Formal Complaint who is appearing on his or her own behalf;
- (B) a Formal Application filed pursuant to Rules 6.07(b) or (c);

See DCA Recommendation #1
testimony filing

or

- (C) a pleading which initiates a Docket, such as a notice, that is not a Formal Application and that does not seek to invoke the authority of the Commission to perform an act or to approve an act to be performed by the Applicant; in such a case, testimony with or without exhibits shall be filed when the Formal Application is filed.

A request for protective order which initiates a Docket shall also comply with Rule 4.04(b).

This Rule 4.08(c)(2) shall also apply when a Formal Application is filed in an existing Docket, except for pleadings such as motions that do not require the development of facts in testimony and/or exhibits.

- (3) In any case in which a procedural schedule is entered, testimony with or without exhibits shall be filed in accordance with the applicable procedural schedule. The Party bearing the burden of proof shall have the right to file the final prepared testimony in any proceeding.
- (4) An Applicant may supplement the testimony or exhibits filed with its application to correct material errors or take into account unforeseeable material changes in circumstances since the preparation of the testimony, if such supplemental testimony or exhibits are filed and served on all Parties as soon as the errors are discovered and to the greatest extent practicable at least fifteen (15) days before the day for filing of testimony by Staff and Intervenors and if the corrections will not unduly burden other Parties or delay proceedings and are in the interest of a fair hearing.
- (5) All Parties shall file material corrections to testimony or exhibits as soon as errors are discovered or changed circumstances occur. Corrections to the testimony and exhibits of any Party caused by inadvertence or unforeseeable changes in circumstances may be allowed by the Commission at any time, if the corrections will not unduly burden other Parties or delay proceedings and are in the interest of a fair hearing.
- (6) A Party's Workpapers shall comply with each of the requirements of these RPPs and shall be provided to the other Parties during Commission Business Hours on the same day that Party files its testimony and exhibits.
 - (A) For any recommendation made, position taken, or conclusion reached that is based on a statistical analysis or

other study, the Workpapers shall additionally include a complete description of the statistical model utilized, the data utilized, and the results of the analysis.

- (B) A Party shall provide to Staff any computer model including the software necessary for Staff to independently run any analysis relied on by the Party. Alternatively, the Applicant may provide Staff reasonable access to the computer model at the Commission's offices or at another mutually agreeable location. Such access shall be adequate to enable Staff to replicate the results and may include the utility manipulating the computer model according to instructions or inputs from Staff.

See DCA Recommendation #2
proprietary information

- (C) If the Party relies on proprietary programs or applications for computations to support any part of its filing, copies of those programs must be provided to Staff with explanations and instructions adequate to replicate the results. Alternatively, the Applicant may provide Staff reasonable access to the programs at the Commission's offices or at another mutually agreeable location. Such access shall be adequate to enable Staff to replicate the results and may include the utility manipulating the programs according to instructions or inputs from Staff. When the Party seeks to limit access to the program or application to other Parties, the Commission will determine the appropriate access to the program or its output.

- (D) Workpapers which are available in electronic form shall be provided electronically in native format. Electronic copies shall be clearly legible and complete.

See DCA Recommendation #2
workpapers and formulas

- (E) All formulae and viable links shall be left intact for all electronic files.

- (F) Any source documents not publicly available or readily accessible that are referenced in the testimony, exhibits, or Workpapers, shall also be provided. If a source document is publicly available on the Internet, a specific link (URL address) to the source document may be provided. If a source document is a study, report, book, periodical, or other publication not publicly available or readily accessible to the Parties, the Party may provide copies of the relevant pages from such source document rather than copies of the entire study, report, book, periodical, or other publication, but all pages necessary to understand the relevant pages in context shall be provided. Upon request, the Party shall make

available the entirety of such source document for inspection at the Commission's offices.

See DCA Recommendation #2
workpapers and formulas

- (7) Exhibits which are available in electronic format shall be provided electronically in native format. Electronic copies shall be clearly legible and complete. All formulae and viable links shall be left intact for all electronic files.
- (8) A witness' testimony at hearing shall be under oath or affirmation.
- (9) Unless the Commission otherwise orders, written testimony admitted into evidence at hearing shall, upon the witness' adoption of the testimony, be entered into the record as testimony without having the witness read it aloud.

Rule 4.09 Post-Hearing Evidence

The evidentiary record shall normally be closed at the conclusion of the hearing on the merits. However, the Commission may require the production of further evidence upon any issue and that the evidentiary record be kept open after adjournment to receive additional evidence.

Rule 4.10 Stipulations and Settlements

- (a) Procedure
 - (1) Parties may stipulate to the resolution of any issue of law or fact or settle upon an acceptable disposition of a proceeding or some portion thereof with or without resolving material issues.
 - (2) Parties shall propose by written motion that the Commission adopt stipulations or settlements. Such motion shall be filed, along with supporting testimony, no later than ten (10) days prior to the scheduled date of the evidentiary hearing in that Docket. If the tenth day falls on a weekend or a state holiday, such settlement agreement and supporting testimony shall be filed on the last business day prior to the tenth day. The motion shall set forth the factual, legal, policy, and other considerations which form the basis for the Parties' recommendation that the stipulation or settlement be adopted, and shall be supported by written testimony.
 - (3) Whenever a Party does not join a proposed stipulation or settlement, such Party may respond to the motion as permitted under Rule 3.10 or applicable order. Such response shall set forth the factual, legal, policy, and other considerations which form the basis for that Party's opposition to the proposed stipulation or settlement or portions thereof.

See DCA Recommendation #1
testimony filing

notice in accordance with Rule 4.03(c), except that the proof shall be filed at least sixty (60) days before the date of the hearing.

Rule 8.08

Information Required at Filing of General Rate Change Application

(a) Testimony and exhibits shall be filed simultaneously with the General Rate Change Application in conformance with Rule 4.08.

See DCA Recommendation #2
workpapers and formulas

(b) Workpapers shall be provided to Staff simultaneously with the General Rate Change Application in conformance with Rule 4.08.

See DCA Recommendation #3
uniformity

(c) The Applicant shall prepare and file all applicable schedules contained in Appendices 8-1 and 8-1A of this Section 8 (Minimum Filing Requirements). Appendix 8-1A applies only to electric utilities.

(d) Substitute Schedule Option

(1) If the requirements in (2) through (6) are met, an Applicant may provide a substitute schedule in lieu of one or more of the following Appendix 8-1 schedules:

B-5, B-6, B-7, B-8, B-9, C-6, C-7, D-6.2, D-6.3, D-7, E-3, E-4, E-5, E-6, E-9, E-10, E-13, E-17, G-4, G-5.1, G-5.2, H-4, and H-5, and for any utility that is a wholly-owned subsidiary of another company, D-1.1, D-1.2, D-1.3, D-2.1, D-2.2, D-2.3, D-3.1, D-3.2, D-3.3, D-4, D-5.1, D-5.2, D-5.3, D-6.1, D-6.2, D-6.3, and E-1 for the parent corporation on a stand-alone basis.

(2) The substitute schedule provided is in a comparable format to the Appendix 8-1 schedule which the substitute schedule replaces.

(3) The substitute schedule provided includes all of the data or information required on the Appendix 8-1 schedule which the substitute schedule replaces including following any instructions, explanations, notes and supporting Workpaper requirements.

(4) All references to account or subaccount in the substitute schedule conform to the applicable Uniform System of Accounts.

(5) The substitute schedule complies with the requirements of Rule 8.09(c) through (i).

(6) The substitute schedule is filed as part of the Application in the place of the required Appendix 8-1 schedule.

(e) For a recommendation made, position taken, or conclusion reached that is based on a statistical analysis or other study, including but not limited to

See DCA Recommendation #2
workpapers and formulas

the cost of equity, depreciation rate studies, billing determinant analysis, or the cost of service study, the Workpapers shall additionally include a complete description of the statistical model utilized, the data utilized, and the results of the analysis if not addressed in testimony or exhibits.

(f) If changes to existing depreciation rates are requested, the Applicant must provide a comprehensive depreciation study, or for electric cooperatives the Rural Utilities Services guideline, which addresses life and salvage estimates in support of such new rates.

(g) The Applicant, except Telecommunications Providers, shall submit a cost of service study to support a General Rate Change Application.

(h) The Applicant shall provide to Staff the computer model including the software necessary for Staff to independently run the Applicant's cost of service. Alternatively, the Applicant may provide Staff reasonable access to the computer model at the Commission's offices or at another mutually agreeable location. Such access shall be adequate to enable Staff to replicate the results and may include the Applicant manipulating the computer model according to instructions or inputs from Staff.

(i) If the Applicant relies on proprietary programs or applications for computations to support its General Rate Change Application, copies of those programs must be provided to Staff with explanations and instructions adequate to replicate the results. Alternatively, the Applicant may provide Staff reasonable access to the programs at the Commission's offices, or at another mutually agreeable location. Such access shall be adequate to enable Staff to replicate the results and may include the Applicant manipulating the programs according to instructions or inputs from Staff. When the Applicant seeks to limit access to the program or application to other Parties, the Commission will determine the appropriate access to the program or its output.

(j) The Applicant shall file only those tariff schedule pages which are new or proposed to be revised and in conformance with the applicable provisions of RPP 7.02 and 7.03.

Rule 8.09 Filing Instructions

In preparing the information specified in this Section, the Applicant shall follow these instructions:

(a) The Appendix schedule formats, instructions, explanations, notes, and supporting Workpapers are a part of the requirements of this Section 8. Schedule forms are available on the Commission's web-site.

See DCA Recommendation #3
uniformity

- (b) All Appendix schedules shall conform to the schedule format as closely as practicable and all instructions, explanations, and notes shall be followed. All references to account or subaccount in the Appendix schedules shall conform to the applicable Uniform System of Accounts.
- (c) In addition to Workpapers, exhibits, Appendix schedules, and tariff schedule pages shall be provided to Staff electronically in native format. Electronic copies shall be clearly legible and complete.
- (d) All Appendix schedules shall be mathematically correct and properly cross-referenced.
- (e) Amounts may be rounded, where appropriate, to the nearest thousand dollars for Major Electric and Gas Utilities, and Class A Telecommunications Providers. Amounts may be rounded to the nearest hundred dollars for all other utilities.
- (f) All Appendix schedules shall be numbered as provided in Appendices 8-1 and 8-1A, where applicable. Appendix schedules prepared by all classes of utilities shall contain a reference to the filing date.
- (g) Appendix schedules, titles, and row and column headings shall clearly indicate the nature and intent of the schedule and the dates or time periods covered. Row and column headings shall be clearly indicated.
- (h) All formulae and viable links shall be left intact for all electronic files and all electronic files shall be provided in the native format including, but not limited to, the application Appendix schedules, Workpapers, and cost of service study.
- (i) Any Workpaper that is a document, not publicly available or readily accessible, which is referenced in the application and supporting Appendix schedules, testimony, exhibits, or Workpapers, shall also be provided. If a Workpaper is a document that is publicly available on the Internet, a specific link (URL address) to the Workpaper may be provided. If a Workpaper is a document which is a study, report, book, periodical, or other publication not publicly available or readily accessible to the Parties, the Applicant may provide copies of the relevant pages from such Workpaper rather than copies of the entire study, report, book, periodical, or other publication, but all pages necessary to understand the relevant pages in context shall be provided. Upon request, the Applicant shall make available the entirety of such Workpaper for inspection at the Commission's offices or at another mutually agreeable location.
- (j) Supporting testimony and/or exhibits shall address, at a minimum:
 - (1) A description of the adjustments proposed, projections made,

See DCA Recommendation #2
workpapers and formulas

recommendations made, positions taken, and conclusions reached;

- (2) Any material tariff modification proposed; and
- (3) Any other proposed change for which the Applicant requests Commission approval.

Rule 8.10 Waiver of Requirements

The Applicant may omit specific items of information from the filing only with prior Commission approval.

Rule 8.11 Failure to Comply with Filing Requirements

(a) Determination of Deficiencies

Staff shall review each filing to ascertain whether it complies with the provisions of these RPPs. If Staff determines that any deficiencies exist Staff shall file a notice detailing the deficiencies within ten (10) days after the Applicant's application and required exhibits and schedules are filed. The Applicant shall correct the deficiencies in writing, within fourteen (14) days of filing of the notification of deficiency, or upon objection by the Applicant, within such longer period as the Commission shall find appropriate.

(b) Staff shall review the filing as revised by the Applicant to determine compliance with all information required by these RPPs. No more than seven (7) days from the filing as revised, Staff shall file:

- (1) A statement of compliance; or
- (2) A second notice of deficiencies, listing each requirement not met and a brief explanation in support. This second notice of deficiencies shall not include any Deficiencies that were not equally present in the initial application and identified by Staff pursuant to (a).

(c) Failure by the Applicant to comply in a timely manner may be grounds to dismiss the application.

(d) Sanctions

If the Commission determines that the nature and extent of the deficiencies in the Applicant's filing are of such nature and scope whereby

Arkansas Public Service Commission



Rules of Practice and Procedure

APPENDIX 8-1

Minimum Filing Requirements

See DCA Recommendation #3
uniformity

INDEX OF SCHEDULES

Schedule	Description	Required of:						
		Electric IOU	G & T Coops	Distribution Coops	Gas	Water	Sewer	Telephone
A. SUMMARY SCHEDULES								
A-1	Calculation of Requested Increase in Revenue Requirement	X			X	X	X	X
A-2	Calculation of Requested Increase in Revenue Requirement - Coops		X	X				
B. RATE BASE SCHEDULES								
B-1	Derivation of Rate Base	X		X	X	X	X	X
B-2	Adjustments to Test Year Rate Base	X		X	X	X	X	X
B-3	Derivation of Test Year Rate Base	X		X	X	X	X	X
B-4	Calculation of Working Capital Assets	X			X	X	X	X
B-5	Average Working Capital Asset Account Balances	X			X	X	X	X
B-6	Non-Utility Property and Entertainment Facilities	X		X	X	X	X	X
B-7	Plant Held for Future Use	X		X	X	X	X	X
B-8	Schedule of Construction Work in Progress	X	X	X	X	X	X	X
B-9	Schedule of Retirement Work in Progress	X	X	X	X	X	X	X
B-10	Acquisition Adjustments	X		X	X	X	X	X
C. UTILITY OPERATING INCOME								
C-1	Test Year and Pro Forma Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-2	Adjustments to Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-3	Derivation of Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-4	Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts	X		X	X	X	X	X
C-5	Calculation of Revenue Conversion Factor	X			X	X	X	X
C-6	Other Expenditures	X	X	X	X	X	X	X
C-7	Advertising and Marketing	X	X	X	X	X	X	X
C-8	Taxes Other than Income Taxes	X	X	X	X	X	X	X
C-9	Investment Tax Credits	X			X	X	X	X
C-10	Accumulated Deferred Income Taxes	X			X	X	X	X
C-11	Calculation of Current Income Tax Expense	X			X	X	X	X
C-12	Calculation of Deferred Income Tax Expense	X			X	X	X	X
D. COST OF CAPITAL								
D-1.1	Cost of Capital - Per Books Test Year	X			X	X	X	X
D-1.2	Cost of Capital - Projected Test Year	X			X	X	X	X
D-1.3	Cost of Capital - Pro Forma Year	X			X	X	X	X
D-1.4	Cost of Capital - Coops		X	X				
D-2.1	Cost of Long-Term Debt - Per Books Test Year	X	X	X	X	X	X	X
D-2.2	Cost of Long-Term Debt - Projected Test Year	X	X	X	X	X	X	X
D-2.3	Cost of Long-Term Debt - Pro Forma Year	X	X	X	X	X	X	X
D-3.1	Cost of Preferred Stock - Per Books Test Year	X			X	X	X	X
D-3.2	Cost of Preferred Stock - Projected Test Year	X			X	X	X	X
D-3.3	Cost of Preferred Stock - Pro Forma Year	X			X	X	X	X
D-4	Cost of Common Equity	X			X	X	X	X
D-5.1	Cost of Other Capital Items - Per Books Test Year	X			X	X	X	X
D-5.2	Cost of Other Capital Items - Projected Test Year	X			X	X	X	X
D-5.3	Cost of Other Capital Items - Pro Forma Year	X			X	X	X	X
D-6.1	Calculation of Current, Accrued, and Other Liabilities	X			X	X	X	X
D-6.2	Liability Account Balances	X			X	X	X	X
D-6.3	Interest Bearing Liabilities' Expense Information	X			X	X	X	X
D-7	Advances for Construction and Contributions in Aid of Construction	X			X	X	X	X

INDEX OF SCHEDULES

Schedule Description

E. FINANCIAL STATEMENTS AND STATISTICAL SCHEDULES

E-1	Balance Sheet -- Total Company
E-2	Income Statement -- Total Company
E-3	Other Income and Deductions
E-4	Adjustments to Other Income and Deductions
E-5	Audited Financial Statements
E-6	Standard Journal Entries
E-7	Reserved for Future Use
E-8	Reserved for Future Use
E-9	Chart of Accounts
E-10	Organizational Chart
E-11.1	Per Book Billing Determinants and Revenues - Test Year
E-11.2	Billing Determinants - Pro Forma Year
E-12	Operating Statistics
E-13	Other Operating Statistics
E-14	Calculation of AFUDC
E-15	Cushion Gas Storage
E-16	Working Gas Storage
E-17	Trial Balance

F. DEPRECIATION SCHEDULES

F-1.1	Historical Test Year Depreciation Information
F-1.2	Partially Projected Test Year Depreciation Information
F-1.3	Pro Forma Year Depreciation Information
F-2.1	Historical Test Year Depreciation Information - Coops
F-2.2	Partially Projected Test Year Depreciation Information - Coops
F-2.3	Pro Forma Year Depreciation Information - Coops

G. COST OF SERVICE / COST SEPARATION SCHEDULES

G-1	Cost of Service Study - Summary
G-2	Cost of Service Study - Rate Base Detail
G-3	Cost of Service Study - Revenue and Expense Detail
G-4	Development of Allocation Group
G-5.1	Load Data and Rate Schedule or Class Information
G-5.2	Load Data and Rate Schedule or Class Information
G-6	Test Year Statement of Cost of Service by Function
G-7	Jurisdictional Separation of Rate Base
G-8	Jurisdictional Separation of Expenses
G-9	Analysis of Intrastate Toll Revenues
G-10	Separation of Costs to Unregulated Activities
G-11	Special Cost Studies

H. EFFECT OF PROPOSED TARIFF SCHEDULES

H-1	Summary of Revenues by Rate Class - Present and Proposed Rates
H-2	Analysis of Revenue by Detailed Rate Schedule
H-3	Typical Bill Analysis
H-4	Bill Frequency Analysis
H-5	Derivation of Rate Designs by Rate Schedule
H-6	Wholesale Power Billing
H-7	Summary of Revenues by Rate Class - Present and Proposed Rates
H-8	Summary of Revenues by Rate Element
H-9	Typical Bill Analysis
H-10	Tariffs

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone

X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
			X			
			X			
X	X	X	X	X	X	X

X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
	X	X				
	X	X				
	X	X				

X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X	X	X				
			X	X	X	
	X					
						X
						X
						X
						X
						X

X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
	X	X				
	X					
						X
						X
X	X	X	X	X	X	X

ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1

A. SUMMARY SCHEDULE

<u>Schedule</u>	<u>Description</u>
A-1	Calculation of Requested Increase in Revenue Requirement
A-2	Calculation of Requested Increase in Revenue Requirement - Coops

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
X			X	X	X	X
	X	X				

Explanation: Schedule showing test year information and the calculation of Arkansas jurisdictional revenue requirement and revenue deficiency as determined by separate supporting schedules.

I. Test Year Information

- 1 Provide the ending date of the test year. (mm/dd/yyyy)
- 2 Specify whether the test year is completely historical or partially projected.

II. Calculation of Revenue Requirement

Line No.	Line Item Description	Arkansas Jurisdiction
1	Adjusted Rate Base (a)	
2	Adjusted Operating Revenue (a)	
3	Adjusted Operating Expense (a)	
4	Adjusted Operating Income (L.2 - L.3)	
5	Current Rate of Return (L.4 / L.1)	
6	Required Rate of Return (b)	
7	Required Operating Income (L.1 x L.6)	-
8	Operating Income Deficiency (L.7 - L.4)	
9	Revenue Conversion Factor (c)	
10	Revenue Deficiency (L.8 x L.9)	-
11	Total Non-Fuel Revenue Requirement (L.2 + L.10)	
12	Adjusted Revenues Other Than Rate Schedule Revenue (a)	
13	Rate Schedule Revenue Requirement (L.11 - L.12)	
14	Percentage Increase in Total Revenue Requirement (L.10 / L.2)	

Supporting Schedules

- (a) G-1
- (b) D-1.3
- (c) C-5, or composite from G-1 if determined by rate class

SECTION 8, APPENDIX 8-1

Schedule: A-2
 Title: Calculation of
 Requested Increase In
 Revenue Requirement
 - Coops

Explanation: Schedule showing test year information and the calculation of Arkansas jurisdictional revenue requirement and revenue deficiency as determined by separate supporting schedules.

I. Test Year Information

- 1 Provide the ending date of the test year. (mm/dd/yyyy)
- 2 Specify whether the test year is completely historical or partially projected.

II. Calculation of Revenue Requirement

<u>Line No.</u>	<u>Line Item Description</u>	<u>Arkansas Jurisdiction</u>
1	Adjusted Operating Revenue (a)	
2	Adjusted Operating Expense (a)	
3	Adjusted Operating Income (L.2 - L.3)	
4	Requested Return Amount (b)	
5	Revenue Deficiency (L.4 - L.3)	
6	Total Base Rate Revenue Requirement (L.1 + L.5)	
7	Adjusted Revenues Other Than Rate Schedule Revenue (a)	
8	Rate Schedule Revenue Requirement (L.6 - L.7)	
9	Percentage Increase in Total Revenue Requirement (L.5 / L.1)	
<u>Supporting Schedules</u>		
(a) G-1		
(b) D-1.4		

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

B. RATE BASE SCHEDULES

Schedule	Description
B-1	Derivation of Rate Base
B-2	Adjustments to Test Year Rate Base
B-3	Derivation of Test Year Rate Base
B-4	Calculation of Working Capital Assets
B-5	Average Working Capital Asset Account Balances
B-6	Non-Utility Property and Entertainment Facilities
B-7	Plant Held for Future Use
B-8	Schedule of Construction Work in Progress
B-9	Schedule of Retirement Work in Progress
B-10	Acquisition Adjustments

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
X		X	X	X	X	X
X		X	X	X	X	X
X		X	X	X	X	X
X			X	X	X	X
X			X	X	X	X
X		X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X		X	X	X	X	X

Explanation: Schedule showing derivation of rate base by component.

(1) Line No.	(2) Description	(3) Test Year (a)	(4) Pro Forma Adjustments (b)	(5) Pro Forma Year (Col. 3 + Col. 4) (A)
1	Gross Utility Plant-in-Service			
2	Less: Accumulated Depreciation			
3	Net Utility Plant-in-Service			
4	Plant Held for Future Use			
5	Construction Work in Progress			
6	Working Capital Assets			
7	Other (Specify)			
8	Total Rate Base			

Supporting Schedules

(a) B-3

(b) B-2

Recap Schedules

(A) G-2

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1) Line No.	(2) Description	(3) Pro Forma Adjustment No. RB-1*	(4) Pro Forma Adjustment No. RB-2*	(5) Pro Forma Adjustment No. RB-3*	# Pro Forma Adjustment No. RB-#*	# Total Pro Forma Adjustments (A)
1	Gross Utility Plant in Service (by detailed plant account (3##), subtotaled by function)					
2	Accumulated Depreciation (by detailed plant account (3##), subtotaled by function)					
3	Plant Held for Future Use (by account, subtotaled by function)					
4	Construction Work in Progress (a) (by detailed plant account (3##), subtotaled by function)					
5	Working Capital Assets (b) (total for each adjustment)					
6	Other (Specify) (by account)					
7	Total Rate Base Adjustments					

*Reflects rate base components of Pro Forma Adjustments which may also contain operating income adjustments.

Supporting Schedules

(a) B-8

(b) B-4

Supporting schedule(s) to provide amounts by subaccounts
 (including detailed plant accounts)

Others as needed

Recap Schedules

(A) B-1

Explanation: Schedule showing derivation of test year rate base.

(1)	(2)	(3)	(4)	(5)
Line No.	Description	Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 3 + Col. 4) (A)
1	Gross Utility Plant in Service (by detailed plant account (3##), subtotaled by function)			
2	Less: Accumulated Depreciation (by detailed plant account (3##), subtotaled by function)			
3	Net Utility Plant in Service			
4	Plant Held for Future Use (b) (total only)			
5	Construction Work in Progress (c) (by detailed plant account (3##), subtotaled by function)			
6	Working Capital Assets (B) (total only)			
7	Other (Specify) (d) (totals only)			
8	Total Rate Base			

* Use this column only if the test period is partially projected.

Supporting Schedules

- (a) E-17
 (b) E-7, if needed
 (c) B-8
 (d) E-10

Supporting schedule(s) to provide
 amounts by subaccounts (including
 detailed plant accounts)
 Others as needed

Recap Schedules

- (A) B-1
 (E) E-4

Explanation: Schedule showing calculation of working capital assets necessary to provide utility service. Column 6 should include only asset accounts that meet the following criteria: (1) is necessary for providing utility service; (2) is not included elsewhere in rate base; (3) does not accrue income that is not included in operating revenue. [NOTE: Working capital may be calculated using either method I or II below; however, regardless of method chosen, information required for method I shall be supplied.]

I. Average Working Capital Assets Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line	Account		Balance at	Adj. Needed to			Other	Pro Forma
No.	Number	Account Title	end of	Achieve 13-Month	13-Month	Other	Adjustment	WCA (A)
			Test year (a)	Average (B)	Average (a)	Adjustment (B)	Ref. No.*	(Col. 6 + Col. 7)
				(Col. 6 - Col. 4)				
		Total						

Include one of the following reference numbers for each adjustment: (1) - Non-utility, (2) - Provided for elsewhere in the Cost of Service, (3) - Interest-Bearing and income not included in operating revenue, (4) - 13-Month Average is not representative of normal account balance. If reference number (4) is given as a reason, supporting schedule should be used, unless zero or end of year balance is used. Additional reference numbers can be added if needed.

Supporting Schedules

(a) 11-5
Others as needed

Reena Schedules

(A) B-1
(B) B-2

II. Lead-Lag Study Method

Provide the summary results and main components of a fully-developed lead-lag study including ALL supporting workpapers. A fully-developed lead-lag study includes both working capital provided/required by operations (based on leads and lags in revenue and expense accounts) **and** working capital provided/required that is reflected in certain balance sheet accounts not encompassed by the leads and lags. The results of the lead-lag study should be presented as two amounts: working capital provided and working capital required. Working capital required represents a rate base asset, and should be presented as a component of rate base in lieu of the average working capital assets. Working capital provided represents a funding source and should be presented as a component of capital structure in lieu of average zero-cost liabilities.

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Line No.	Acct. No.	Account Title	Beg of Test Year	End of Month 1	End of Month 2	End of Month 3	End of Month 4	End of Month 5	End of Month 6	End of Month 7	End of Month 8	End of Month 9	End of Month 10	End of Month 11	End of Test Year (a)(A)	13-Month Average (A)

[illegible]

Supporting Schedules
(a) E-17
Others as needed

Recap Schedules

(A) B-3

Explanation: List of plant held for future use by utility, subtotaled by function. This schedule is not required unless the Company is proposing to include some portion of these items in its cost of service.

(1) Line No.	(2) Account Number	(3) Acquisition Date	(4) Type of Property	(5) Explanation of Projected Use	(6) Plant Held for Future Use		(7) Plant Held for Future Use		(8) Total		(9) Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)		(10) Rents/Revenue Received		(11) Total Test Year (Col. 9 + Col. 10)

Total (A)

* Use this column only if the test period is partially projected.

Supporting Schedules
(a) E-17
Others as needed

Recap Schedules
(A) B-3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Project Identifying Number	Description of Construction	CWIP at end of Test Year (A)	Date of Last Construction Activity	Projected Start Date of Projects to be Started in Pro Forma Year	Projected Date of Completion and Inclusion in Gross Plant	CWIP completed and included in Gross Plant in Pro Forma Year* (B)	Projected Final Cost of Completed Projects not included in Col. 7

(a)

(a) E-17
Others as needed

(A) B-3
(B) B-2, F-2.3 for AECC

Explanation: A schedule of individual retirement projects at the end of the test year and projected in the pro forma year, subtotaled by function. All projects under \$500,000 may be grouped by function by Major Gas and Electric utilities and projects under \$250,000 may be grouped by function by Non-Major utilities. Provide details of the cost of removal and/or salvage.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Project Identifying Number	Description of Retirement	RWIP at end of Test Year*	Date of Last Activity	Projected Start Date of Projects to be Started in Pro Forma Year	Projected Date of Retirement/Project Completion	Retirement/RWIP completed in Pro Forma Year* (A)	Projected Final Cost of Completed Projects not included in Col. 7

Total

Supporting Schedules
As needed

Recap Schedules
(A) B-2, F-2.3 for AECC

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Description	Acquisition Date	Acquisition Adjustment		Total Test Year (Col. 5 + Col. 6)
				Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	
Total (A)(B)						

* Use these columns only if the test period is partially projected.

Supporting Schedules

(a) E-17
Others as needed

Recap Schedules

(A) B-3
(B) C-1 (if applicable)

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.									
(1)	(2)	(3)	(8)	(9)		(10)			
Line No.	Account Number	Description	Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Accumulated Amortization		Total Test Year (Col. 8 + Col. 9)			
				Adjustments for Projected Portion of Test Year*					

* Use these columns only if the test period is partially projected.

Supporting Schedules
(a) E-17
Others as needed

Recap Schedules
(A) B-3
(B) C-1 (if applicable)

[illegible]

Supporting Schedules
(a) E-17
Others as needed

Page 3 of 3

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

C. UTILITY OPERATING INCOME

Schedule	Description	Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
C-1	Test Year and Pro Forma Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-2	Adjustments to Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-3	Derivation of Test Year Statement of Utility Operating Income	X	X	X	X	X	X	X
C-4	Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts	X		X	X	X	X	X
C-5	Calculation of Revenue Conversion Factor	X			X	X	X	X
C-6	Other Expenditures	X	X	X	X	X	X	X
C-7	Advertising and Marketing	X	X	X	X	X	X	X
C-8	Taxes Other than Income Taxes	X	X	X	X	X	X	X
C-9	Investment Tax Credits	X			X	X	X	X
C-10	Accumulated Deferred Income Taxes	X			X	X	X	X
C-11	Calculation of Current Income Tax Expense	X			X	X	X	X
C-12	Calculation of Deferred Income Tax Expense	X			X	X	X	X

Explanation: Schedule showing test year and pro forma year statement of utility operating income

(1) Acct No.	(2) Description	(3) Amount at end of Test Year (a)	(4) Adjustments (b)	(5) Pro Forma Year (A)
	Operating Revenue: by rate class			
	Total Sales Revenue			
	Other Operating Revenue			
	Total Operating Revenue			
	Operating Expenses: by account, subtotaled by function			
	Total Operating Expense			
	Net Utility Operating Income			

Supporting Schedules

- (a) C-3 if test year includes projections; E-17 if entirely historical
 (b) C-2

Recap Schedules

- (A) G-3

Explanation: Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule. Adjustments for proposed rates changes should be shown on Schedule H-1.

(1) Acct. No.	(2) Description	(3) Adj. No. IS-1*	(4) Adj. No. IS-2*	(5) Adj. No. IS-3*	(6) Total Adjustments (a)(A)
	Operating Revenue: by rate class				
	Total Sales Revenue				
	Other Operating Revenue				
	Total Operating Revenue				
	Operating Expenses: by account, subtotaled by function				
	Total Operating Expense				
	Net Utility Operating Income				

*Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

Supporting Schedules
 (a) As needed

Recap Schedules
 (A) C-1

Explanation: Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)
Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year	Total Test Year (Col. 3 + Col. 4) (A)
	Operating Revenue: by rate class			
	Total Sales Revenue			
	Other Operating Revenue			
	Total Operating Revenue			
	Operating Expenses: by account, subtotaled by function			
	Total Operating Expense			
	Net Utility Operating Income			

Supporting Schedules
 (a) E-17

Recap Schedules
 (A) C-1

Explanation: Schedule showing the gross jurisdictional operating revenues and the amount of uncollectible accounts written off and forfeited discounts, if collected, by rate class for the test year and the last four (4) non-overlapping fiscal years. Amounts in Column 4 should be net write-offs (gross write-offs minus recoveries), not provision for expense in income statement. If test year is partially projected, use five (5) preceding non-overlapping fiscal years.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Arkansas Jurisdictional Operational Revenues	Arkansas Jurisdictional Uncollectibles Written off (Net of Recoveries)	Uncollectibles Ratio (Col. 4 / Col. 3) (A)	Arkansas Jurisdictional Forfeited Discounts	Forfeited Discounts Ratio (Col. 6 / Col. 3) (A)
1	Five Year Total by Rate Class					
2	Rate Class					
3	Rate Class					
4	Test Year (or Prior Year) Total by Rate Class					
5	Rate Class					
6	Rate Class					
7	Prior Year Total by Rate Class					
8	Rate Class					
9	Rate Class					
10	Prior Year Total by Rate Class					
11	Rate Class					
12	Rate Class					
13	Prior Year Total by Rate Class					
14	Rate Class					
15	Rate Class					
16	Prior Year Total by Rate Class					
17	Rate Class					
18	Rate Class					

Supporting Schedules
As needed

Recap Schedules
(A) C-5

Explanation: Schedule showing incremental taxes and uncollectible accounts on incremental operating revenues and the development of a revenue conversion factor by rate class.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Total	[Rate Class]	[Rate Class]	[Rate Class]
1	Arkansas Corporate Tax Rate				
2	Federal Corporate Tax Rate				
3	Composite Tax Rate (1)				
4	Uncollectible Accounts Ratio (a)				
5	Forfeited Discounts Ratio (a)				
6	Revenue Conversion Factor (2) (A)				
(1)	Composite Tax Rate = $L1 + (1-L1)(L2)$				
(2)	Revenue Conversion Factor* = $1 / ((1-L3)*(1-L4+L5))$				

* Forfeited Discounts Ratio is not required in Revenue Conversion Factor

Supporting Schedules
(a) C-4

Recap Schedules
(A) A-1, G-1

(1)	(2)	(3)	(4) Actual Test Year Booked Amount	(5) Projected Portion of Test Year Amount
Line No.	Account Number	Expenditure Description		
		TOTAL		

Recap Schedules
As needed

(1)	(2)	(3)	(4) Actual Test Year Booked Amount	(5) Projected Portion of Test Year Amount
Line No.	Account Number	Expenditure Description and Purpose		
		TOTAL		

Recap Schedules

Explanation: A schedule showing, by major category and state, all taxes other than income charged to operating expense for the test year and pro forma year.

(1) Line No.	(2) Subaccount Number	(3) Description	(4) Test Year (A)	(5) Pro Forma Year (A)
1		Ad Valorem Taxes (by state)		
2		FICA		
3		Unemployment Taxes		
4		Other		
5		Total		

Supporting Schedules
As needed

Recap Schedules
(A) C-1

Explanation: A schedule showing the calculation of the total company Investment Tax Credits (ITC) realized in the test year and pro forma year and ratable amortization of accumulated investment tax credits to operating income.

I. Indicate option applicable for ratemaking purposes.

II.

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	ITC recognized in the current year (A)		
2	Ratable portion of Post-1970 accumulated deferred investment tax credits (Credit) (A)		
3	Total Post-1970 accumulated deferred investment tax credits (Credit) (B)		
4	Ratable portion of Pre-1971 accumulated deferred investment tax credits (A)		
5	Total Pre-1971 accumulated deferred investment tax credits (B)		

Supporting Schedules
As needed

Recap Schedules
(A) C-1
(B) D-5.1, D-5.2,
D-5.3, D-1.1,
D-1.2, D-1.3

Explanation: A schedule showing the total company balances of Accumulated Deferred Income Taxes (ADIT) as of the end of the historical test year or the historical portion of a projected test year and pro forma year end. Further, distinguish between depreciation-related ADIT and non-depreciation related ADIT.

(1) Line No.	(2) Description	(3) Balance at end of historical portion of Test Year	(4) Balance at end of Pro Forma Year
1	Depreciation related ADIT - Federal		
2	Non-Depreciation related ADIT - Federal		
3	Depreciation related ADIT - State		
4	Non-Depreciation related ADIT - State		
5	Total ADIT		
<u>Supporting Schedules</u> Other as needed		<u>Recap Schedules</u> D-5.1, D-5.2, D-5.3, D-1.1, D-1.2, D-1.3	

Explanation: A schedule showing the calculation of current federal and state income taxes charged to operations for the test year and pro forma year.

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	Revenue (a)		
2	O&M Expenses (a)		
3	Depreciation (a)		
4	Taxes Other than Income Taxes (a)		
5	Income Before Income Tax & Interest		
6	Adjustments to Income		
7	Additions		
8	Deductions		
9	Taxable Income		
10	State Tax Calculation		
11	Taxable Income		
12	State Adjustments (Specify)		
13	State Taxable Income		
14	State Income Tax (before credits)		
15	State Tax Adjustments (Specify)		
16	Total State Income Tax (A)		
17	Federal Tax Calculation		
18	Taxable Income		
19	Federal Adjustments (Specify)		
20	Federal Taxable Income		
21	Federal Income Tax (before credits)		
22	Federal Tax Adjustments (Specify)		
23	Total Federal Income Tax (A)		
24	Total Current Income Tax		
	<u>Supporting Schedules</u>		<u>Recap Schedules</u>
	(a) C-1		(A) C-1
	Others as needed		

Explanation: A schedule showing the calculation of deferred income tax expense. Amounts in the Credit columns should be identified as a turn-around of past deferrals or other.

(1) Line No.	(2) Description	(3)	(4) Test Year (A)	(5)	(6)	(7) Pro Forma Year (A)	(8)
		Debit	Credit	Net	Debit	Credit	Net
1	Deferred State Income Tax Expense						
2	Tax Depreciation						
3	Other (Specify)						
4	Total Deferred State Income Tax Expense						
5	Deferred Federal Income Tax Expense						
6	Tax Depreciation						
7	Other (Specify)						
8	Total Deferred Federal Income Tax Expense						

Supporting Schedules
As needed

Recap Schedules
(A) C-1

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

D. COST OF CAPITAL

Schedule Description

D-1.1	Cost of Capital - Per Books Test Year
D-1.2	Cost of Capital - Projected Test Year
D-1.3	Cost of Capital - Pro Forma Year
D-1.4	Cost of Capital - Coops
D-2.1	Cost of Long-Term Debt - Per Books Test Year
D-2.2	Cost of Long-Term Debt - Projected Test Year
D-2.3	Cost of Long-Term Debt - Pro Forma Year
D-3.1	Cost of Preferred Stock - Per Books Test Year
D-3.2	Cost of Preferred Stock - Projected Test Year
D-3.3	Cost of Preferred Stock - Pro Forma Year
D-4	Cost of Common Equity
D-5.1	Cost of Other Capital Items - Per Books Test Year
D-5.2	Cost of Other Capital Items - Projected Test Year
D-5.3	Cost of Other Capital Items - Pro Forma Year
D-6.1	Calculation of Current, Accrued, and Other Liabilities
D-6.2	Liability Account Balances
D-6.3	Interest Bearing Liabilities' Expense Information
D-7	Advances for Construction and Contributions in Aid of Construction

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
	X	X				
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X	X	X	X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X
X			X	X	X	X

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the historical test year. Schedule D-1.1 should only be completed if the company is filing 12 months of actual historical test year data.

(1)	(2)	Per Books Test Year as of mm/dd/yyyy	
		(3)	(4)
Line No.	Description	Amount (a)(A)	Rate % (c)
1	Long-Term Debt		
2	Preferred Stock		
3	Common Equity		
4	Accumulated Deferred Income Taxes		
5	Pre-1971 ADITC		
6	Post-1970 ADITC		
7	Customer Deposits		
8	Short-Term/Interim Debt		
9	Current, Accrued, and Other Liabilities		
10	Capital Leases		
11	Other Capital Items		
12	Totals	(b)	

Supporting Schedules

(a) E-1

(b) Total Amount must match Schedule E-1

(c) Rates must be adequately cross-referenced to applicable D schedules

Recap Schedules

(A) D-1.3

SECTION 8, APPENDIX 8-1

Schedule: D-1.2
 Title: Cost of
 Capital - Projected Test Year

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the projected test year. Schedule D-1.2 should only be completed if the company is filing a partially projected test year.

(1) Line No.	(2) Description	Projected Test Year as of mm/dd/yyyy			
		(3) Amount (a) Per Books	(4) Adjustments for Projected Portion of Test Year	(5) Amount Projected Test Year (A)	(6) Rate % (c)
1	Long-Term Debt				
2	Preferred Stock				
3	Common Equity				
4	Accumulated Deferred Income Taxes				
5	Pre-1971 ADITC				
6	Post-1970 ADITC				
7	Customer Deposits				
8	Short-Term/Interim Debt				
9	Current, Accrued, and Other Liabilities				
10	Capital Leases				
11	Other Capital Items				
12	Totals	(b)			

Supporting Schedules

(a) E-1

(b) Total Amount must match Schedule E-1

(c) Rates must be adequately cross-referenced to applicable D schedules

Recap Schedules

(A) D-1.3

SECTION 8, APPENDIX 8-1

Schedule: D-1.3
 Title: Cost of Capital -
 Pro Forma Year

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the pro forma year.

Pro Forma Year as of mm/dd/yyyy							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Amount		Amount			
Line No.	Description	Beginning of Pro Forma Year (a)	Pro Forma Adjustments	End of Pro Forma Year	Proportion (Amount/Total)	Rate % (b)	Weighted Cost % (Col. 6 x Col.7)
1	Long-Term Debt						
2	Preferred Stock						
3	Common Equity						
4	Accumulated Deferred Income Taxes						
5	Pre-1971 ADITC						
6	Post-1970 ADITC						
7	Customer Deposits						
8	Short-Term/Interim Debt						
9	Current, Accrued, and Other Liabilities						
10	Capital Leases						
11	Other Capital Items						
12	Totals						(A)

Supporting Schedules

(a) D-1.1 or D-1.2

(b) Rates must be adequately cross-referenced to applicable D schedules

Recap Schedules

(A) A-1

Explanation: Schedule showing cost of capital for Cooperatives.

I.	(1) Line No.	(2) Description	(3) Actual Amount
	1	Long-Term Debt (a)	
	2	Membership Equity (a)	
	3	Customer Deposits and Other Capital Items (a)	
	4	Test Year Principal Payments	
	5	Test Year Interest Payments	
	6	SECTION 8, APPENDIX 8-1	
	7	Test Year Times Interest Earned Ratio	
	8	Calendar Year Times Interest Earned Ratio	
	9	Calendar Year Times Interest Earned Ratio (most recent prior three years)	
II.	10	Requested Times Interest Earned Ratio	
	11	Requested Return Amount (A)	
III.	12	Detailed Calculation and Explanation of Requested Return Amount in II. above.	
IV.	13	Explain the details of the cooperative's capital credit rotation policy.	
V.	14	Explain the details of the cooperative's equity management plan.	

Supporting Schedules

(a) E-1

As needed

Recap Schedules

(A) A-2

SECTION 8, APPENDIX 8-1

Schedule: D-2.1
Title: Cost of Long-Term
Debt - Per Books Test Year

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the historical test year. Schedule D-2.1 should only be completed if the company is filing 12 months of actual historical test year data.

Per Books Test Year as of mm/dd/yyyy - Long-Term Debt by Issue Including Current Maturities										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding (a)	Unamortized Net Disc/Prem/Exp, Gain/Loss on Reacquired Debt Accts (a)	Net Proceeds (Col. 5 +/- Col. 6)	Stated Rate %	Annual Interest (Col. 5 x Col. 8)	Amortization Net Disc/Prem & Expense	Annual Cost (Col. 9 +/- Col. 10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10	Totals									
11								Embedded Cost Rate - (Col. 11 total / Col. 7 total)		(A)

Supporting Schedules
(a) E-1

Recap Schedules
(A) D-1.1

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the projected test year. Schedule D-2.2 should only be completed if the company is filing a partially projected test year.

Projected Test Year as of mm/dd/yyyy - Long-Term Debt by Issue Including Current Maturities												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding per Books (a)	Unamortized Net Disc/Prem/Exp, Gain/Loss on Reacquired Debt Accts (a)	Net Proceeds (Col. 5 +/- Col. 6)	Adjustments for Projected Portion of Test Year	Net Proceeds Projected Test Year (Col. 7+/-Col.8)	Stated Rate %	Annual Interest (Col. 9 x Col. 10)	Projected Amortization Net Disc/Prem & Expense	Projected Annual Cost (Col. 11 +/- Col. 12)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10	Totals											
11										Embedded Cost Rate - (Col. 13 total / Col. 9 total)	(A)	
Supporting Schedules (a) E-1											Recap Schedules (A) D-1.2	

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the pro forma year.

Line No.	Description of Debt	Beginning of Pro Forma Year			Pro Forma Year as of mm/dd/yyyy - Long-Term Debt by Issue Including Current Maturities			End of Pro Forma Year			Annual Cost	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Issue Date	Maturity Date	Amount Outstanding	Unamortized Net Disc/Prem/Exp, Gain/Loss on Recquired Debt Accts	Net Proceeds Beginning of Pro Forma Year (Col. 5 +/- Col. 6)	Pro Forma Adjustments	Net Proceeds End of Pro Forma Year (Col. 7 +/- Col. 8)	Stated Rate %	Annual Interest (Col. 9 x Col. 10)	Amortization Net Disc/Prem & Expense	Annual Cost (Col. 11 +/- Col. 12)

1

2

3

4

5

6

7

8

9

10

11

Totals

Embedded Cost Rate (A) -
(Col. 13 total / Col. 9 total)

(A)

Supporting Schedules
D-2.1 or D-2.2

Recap Schedules
(A) D-1.3

SECTION 8, APPENDIX 8-1

Schedule: D-3.1
Title: Cost of Preferred Stock -
Per Books Test Year

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the historical test year. Schedule D-3.1 should only be completed if the company is filing 12 months of actual historical test year data.

Per Books Test Year as of mm/dd/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Issue Date	Amount (a)	Rate %	Dividend Requirement (Col. 4 x Col. 5)	Shares Outstanding
1						
2						
3						
4						
5						
6	Subtotal					
7	Discount/Premium (a)					
8	Total					
9			Embedded Cost Rate (A)			
			(Col. 6 total / Col. 4 total)			

<u>Supporting Schedules</u>	<u>Recap Schedules</u>
(a) E-1	(A) D-1.1

SECTION 8, APPENDIX 8-1

Schedule: D-3.2
Title: Cost of Preferred Stock -
 Projected Test Year

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the projected test year. Schedule D-3.2 should only be completed if the company is filing a partially projected test year.

Projected Test Year as of mm/dd/yyyy								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Issue Date	Amount Per Books (a)	Adjustments for Projected Portion of Test Year	Amount Projected Test Year (Col. 4 +/- Col. 5)	Rate %	Dividend Requirement (Col. 6 x Col. 7)	Shares Outstanding
1								
2								
3								
4								
5								
6	Subtotal							
7	Discount/Premium (a)							
8	Total							
9								
					Embedded Cost Rate (A)			
						(Col. 8 total / Col. 6 total)		

Supporting Schedules
 (a) E-1

Recap Schedules
 (A) D-1.2

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the pro forma year.

Pro Forma Year as of mm/dd/yyyy								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Issue Date	Amount Beginning of Pro Forma Year (a)	Pro Forma Adjustments	Amount End of Pro Forma Year (Col. 4 +/- Col 5)	Rate %	Dividend Requirement (Col. 6 x Col. 7)	Shares Outstanding
1								
2								
3								
4								
5								
6	Subtotal							
7	Discount/Premium							
8	Total							
9								
					Embedded Cost Rate (A) (Col. 8 total / Col. 6 total)			

Supporting Schedules

(a) D-3.1 or D-3.2

Recap Schedules

(A) D-1.3

Explanation: Summary of conclusions on the required rate of return on common equity.

Schedule D-4 requires a summary of conclusions on the requested rate of return on common equity (A). The summary should be provided on Schedule D-4 and filed with the Application along with all other required schedules and should also identify all witness testimony and exhibits addressing rate of return. Testimony, exhibits, and workpapers required at filing of the General Rate Change Application shall comply with each requirement of Section 8 of the Rules of Practice and Procedure.

Supporting Schedules
Special Studies, if any

(A) Recap Schedules
D-1.1, D-1.2, D-1.3

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the historical test year. Schedule D-5.1 should only be completed if the company is filing 12 months of actual historical test year data. Schedule D-5.1 should include other elements of total company capital structure and the related costs not shown on Schedules D-2.1, D-3.1, and D-4 and should provide the same level of detail as shown on those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.1.

(1)	(2)	Per Books Test Year as of mm/dd/yyyy	
		(3)	(4)
Line No.	Description of Item	Amount (a)(A)	Rate %
1	Accumulated Deferred Income Taxes (b)		
2	Pre-1971 ADITC (c)		
3	Post-1970 ADITC (c)		
4	Customer Deposits		
5	Short Term/Interim Debt		
6	Current, Accrued, and Other Liabilities		
7	Capital Leases		
8	Other Capital Items		
9	Total		

Supporting Schedules

(a) E-1
 (b) C-10
 (c) C-9

Recap Schedules

(A) D-1.1

SECTION 8, APPENDIX 8-1

Schedule: D-5.2
**Title: Cost of Other Capital
 Items - Projected Test Year**

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the projected test year. Schedule D-5.2 should only be completed if the company is filing a partially projected test year. Schedule D-5.2 should include other elements of total company capital structure and the related costs not shown on Schedules D-2.2, D-3.2, and D-4 and should provide the same level of detail as shown on those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.2.

(1)	(2)	Projected Test Year as of mm/dd/yyyy			
		(3)	(4)	(5)	(6)
Line No.	Description of Item	Amount Per Books (a)	Adjustments for Projected Portion of Test Year	Amount (A) Projected Test Year (Col. 3 +/- Col. 4)	Rate %
1	Accumulated Deferred Income Taxes (b)				
2	Pre-1971 ADITC (c)				
3	Post-1970 ADITC (c)				
4	Customer Deposits				
5	Short Term/Interim Debt				
6	Current, Accrued, and Other Liabilities				
7	Capital Leases				
8	Other Capital Items				
9	Total				

Supporting Schedules

(a) E-1
 (b) C-10
 (c) C-9

Recap Schedules
 (A) D-1.2

SECTION 8, APPENDIX 8-1

Schedule: D-5.3
 Title: Cost of Other Capital
 Items - Pro Forma Year

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the pro forma year. Schedule D-5.3 should include other elements of total company capital structure and the related costs not shown on Schedules D-2.3, D-3.3, and D-4 and should provide the same level of detail as shown in those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.3.

(1)	(2)	Pro Forma Year as of mm/dd/yyyy			(6)
		(3)	(4)	(5)	
		Amount Beginning Pro Forma Year (a)	Pro Forma Adjustments	Amount (A) End of Pro Forma Year (Col. 3 +/- Col. 4)	Rate %
Line No.	Description of Item				
1	Accumulated Deferred Income Taxes (b)				
2	Pre-1971 ADITC (c)				
3	Post-1970 ADITC (c)				
4	Customer Deposits				
5	Short Term/Interim Debt				
6	Current, Accrued, and Other Liabilities				
7	Capital Leases				
8	Other Capital Items				
9	Total				

Supporting Schedules

(a) D-5.1 or D-5.2

(b) C-10

(c) C-9

Recap Schedules

(A) D-1.3

SECTION 8, APPENDIX 8-1

Schedule: D-6.1
Title: Calculation of Current, Accrued, and Other Liabilities

Explanation: Schedule showing calculation of current, accrued, and other liabilities starting with the subaccount balances of all liabilities not included in Schedules D-2, D-3, and D-4 at the end of the test year; adjusting to 13-month averages; and making additional adjustments needed to result in the source of funds to the company not provided for elsewhere in the cost of service.

1. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4) Adj. Needed to Achieve 13-Month Average	(5) 13-Month Average (a)	(6) Adjustment	(7) Adjustment Reference No.*	(8) Pro Forma CAOL (B)
Account Number	Account Title	Balance at end of Test year (A)(a)	(Col. 5 - Col. 3)				
Total							

* Include one of the following reference numbers for each adjustment: (1) - Provided for elsewhere in the Cost of Service, (2) - Interest-Bearing, (3) - 13-Month Average is not representative of normal account balance. If reference number (3) is given as a reason, a supporting schedule should be used unless year end or end of year balance is used. Additional references can be used if needed.

Supporting Schedules

(E) D-6,2.

Others as needed

Recap Schedules

(A) D-1.1, D-1.2, D-1.3, as applicable

(B) D_{-1}, S

Note 1: Please provide this information regardless of the calculation of working capital (i.e., the calculation of working capital resulting from a fully developed lead-lag study can be substituted for current, accrued, and other liabilities that are encompassed by the lead-lag study, including working capital provided by non-utility operations).

Schedule D-6.2 Title: Liability Account Balances

Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in B-9, this section may be omitted.

[illegible]

7

II

Account Number	Account Title	Subaccount Description
----------------	---------------	------------------------

Recap Schedule
(A) D-6.1

SUBACCOUNT DESCRIPTIONS

Explanation: Schedule showing the respective cost rate determination and monthly interest expense for each interest-bearing subaccount denoted on Schedules D-6.1 and D-6.2 for the 12 months ending with the last month of the test year.

I. INTEREST BEARING SUBACCOUNTS																	
Line	Expense	Account Title	Description of Interest	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total	Annual
No.	Acct.																
No.	No.		Rate Determination													Annual	Cost
																Cost	Rate

Supporting Schedules
D-6.2

Recap Schedules
As Needed

Explanation: List of outstanding advances for construction and contributions in aid of construction at end of the historical portion of the test year and explanation of company policy.

I. List of Advances For Construction

(1) Subaccount Number	(2) Subaccount Title	(3) Advanced by or Customer's Account No.	(4) Amount	(5) Date Recorded	(6) Scheduled Refund Date
-----------------------------	-------------------------	--	---------------	-------------------------	---------------------------------

Total (A)

II. Explain company policy for requiring, holding, and returning advances for construction.

III. Total Contributions in Aid of Construction

(1) Subaccount Number	(2) Subaccount Title	(3) Balance at Beginning of Test Year	(4) Additions	(5) Retirements	(6) Other	(7) Balance at End of Test Year
-----------------------------	-------------------------	--	------------------	--------------------	--------------	--

IV. Explain company policy for requiring contributions in aid of construction.

Supporting Schedules
As needed

Recap Schedules
(A) D-6.2

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

E. FINANCIAL STATEMENTS AND STATISTICAL SCHEDULES

		Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
<u>Schedule</u>	<u>Description</u>							
E-1	Balance Sheet - Total Company	X	X	X	X	X	X	X
E-2	Income Statement - Total Company	X	X	X	X	X	X	X
E-3	Other Income and Deductions	X	X	X	X	X	X	X
E-4	Adjustments to Other Income and Deductions	X	X	X	X	X	X	X
E-5	Audited Financial Statements	X	X	X	X	X	X	X
E-6	Standard Journal Entries	X	X	X	X	X	X	X
E-7	Reserved for Future Use							
E-8	Reserved for Future Use							
E-9	Chart of Accounts	X	X	X	X	X	X	X
E-10	Organizational Chart	X	X	X	X	X	X	X
E-11.1	Per Book Billing Determinants and Revenues - Test Year	X	X	X	X	X	X	
E-11.2	Billing Determinants - Pro Forma Year	X	X	X	X	X	X	
E-12	Operating Statistics					X	X	
E-13	Other Operating Statistics	X	X	X	X	X	X	X
E-14	Calculation of AFUDC	X	X	X	X	X	X	X
E-15	Cushion Gas Storage				X			
E-16	Working Gas Storage				X			
E-17	Trial Balance	X	X	X	X	X	X	X

Additional Requirements:

Any utility which is a wholly-owned subsidiary of another company should also provide the information required by Schedule E-1 for the parent corporation on a stand-alone basis.

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.

Line No.	Account Number	Description	Amount (A)(a)	Account Number	Description	Amount (A)(a)
1		Current Assets			Current Liabilities	
2						
3					Total Current Liabilities	
4						
5					Long-Term Debt	
6						
7		Total Current Assets				
8					Total Long-Term Debt	
9		Other Property and Investments, at Cost				
10						
11		Property, Plant and Equipment			Deferred Credits and Other Liabilities	
12						
13		Total property, plant and equipment				
14		Less accumulated depreciation				
15		Net Property, Plant and Equipment				
16						
17		Deferred Charges and Other Assets				
18						
19					Total Deferred Credits and Other Liabilities	
20						
21					Stockholders' Equity	
22						
23		Total Deferred Charges and Other Assets			Total Stockholders' Equity	
24		Total Assets			Total Liabilities and Stockholders' Equity	

Supporting Schedule

(a) E-17

Recap Schedules(A) B-1 or B-3 if partially projected test year is used,
B-8, D-1.1,
D-1.1 Coops,
F-1.1, F-1.2

Explanation: Schedule showing the income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account Number	Description	Amount (a)
1		Operating Revenues	
2			
3			
4		Operating Expenses:	
5			
6			
7		Total Operating Expense	
8			
9		Net Utility Operating Income	
10			
11		Other Income & Deductions:	
12		Other Income:	
13			
14		Total Other Income	
15		Other Income Deductions:	
16			
17		Total Other Income Deductions	
18			
19		Income Taxes	
20			
21		Net Other Income & Deductions	
22			
23		Interest Charges:	
24			
25		Total Interest Charges	
26			
27		Net Income	
<u>Supporting Schedules</u>			<u>Recap Schedules</u>
(a) E-17			As needed

Explanation: Schedule showing test year and pro forma other income and deductions, interest charges and extraordinary items. Amount reflected in the financial statements for the historical portion of the test year. If the test year is entirely historical, column 1 shall show the amount reflected in the financial statements for the test year.

Line No.	Description	Account Number	Total Company				
			(1)	(2)	(3)	(4)	(5)
			Actual Amount per Financial Statements for 6 months ending Month DD, YYYY	Projected Activity for 6 Months Ending Month DD, YYYY	Total Test Year	Pro Forma Adjustments (a)	Pro Forma Year
	(Detail all operating revenues and expenses by primary account)						
1	Other Income:						
2							
3							
4	Total Other Income						
5							
6	Other Income Deductions:						
7							
8							
9	Total Other Income Deductions						
10							
11	Income Taxes						
12							
13	Net Other Income & Deductions						
14							
15	Interest Charges:						
16							
17							
18	Total Interest Charges						
19							
20	Extraordinary Items						
21							
22							
23	Net Non-Operating Income						

Supporting Schedules

(a) E-4

Others as needed

Recap Schedules

As needed

Explanation: Schedule showing pro forma adjustments and reclassifications affecting test year other income and deductions.

(1)	(2)	(3)	(4)	(5)	(6)
Line	Account	Account	Adjustment	Adjustment	Total
No.	Description	Number	Number	Description	Company
					Adjustment (A)
	(Detail all adjustments by primary account)				
1	Other Income:				
2					
3					
4	Total Other Income				
5					
6	Other Income Deductions:				
7					
8					
9	Total Other Income Deductions				
10					
11	Income Taxes				
12					
13	Net Other Income & Deductions				
14					
15	Interest Charges:				
16					
17					
18	Total Interest Charges				
19					
20	Extraordinary Items				
21					
22					
23	Net Non-Operating Income				

Supporting Schedules
As needed

Recap Schedule
(A) E-3

Explanation: A copy of the most recent audited financial statement and/or the most recent annual report to the stockholders.

Explanation: List showing the standard journal entries prepared monthly by the utility with a description of what each entry records.

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.

Explanation: Schedule showing an organizational chart of the applicant. Said organizational chart shall include the overall corporate structure of the parent corporation and all subsidiary companies, if any. This schedule shall include a detailed chart of the applicant's Accounting Department, Budget Department, Finance Department and Rate and Regulatory Department. Provide the name, title, and telephone number of the person who should be contacted for information concerning this application.

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule.
If a projected test year is used, provide as much history as is available.

COMPANY NAME
ARKANSAS JURISDICTIONAL
BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR

Line No.	Rate Schedule	Test Year Month #1	Test Year Month #2	Test Year Month #3	Test Year Month #4	Test Year Month #5	Test Year Month #6
1	<u>Rate Schedule #1</u>						
2	Customer bills						
3	Demand						
4	Usage						
5	Usage per Customer						
6	PB Base Rate Revenue						
7	PB Fuel Rider Revenue						
8	PB Other Rider Revenues						
9	Total PB Retail Sales Revenue						
10	<u>Rate Schedule #2</u>						
11	Customer bills						
12	Demand						
13	Usage						
14	Usage per Customer						
15	PB Base Rate Revenue						
16	PB Fuel Rider Revenue						
17	PB Other Rider Revenues						
18	Total PB Retail Sales Revenue						
19	Total Customer bills						
20	Total Demand						
21	Total Usage						
22	Total PB Base Rate Revenue						
23	Total PB Fuel Rider Revenue						
24	Total PB Other Rider Revenues						
25	Total PB Retail Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Rate Schedule	Test Year Month #7	Test Year Month #8	Test Year Month #9	Test Year Month #10	Test Year Month #11	Test Year Month #12	Test Year 12 Months Total
26	<u>Rate Schedule #1</u>							
27	Customer bills							
28	Demand							
29	Usage							
30	Usage per Customer							
31	PB Base Rate Revenue							
32	PB Fuel Rider Revenue							
33	PB Other Rider Revenues							
34	Total PB Retail Sales Revenue							
35	<u>Rate Schedule #2</u>							
36	Customer bills							
37	Demand							
38	Usage							
39	Usage per Customer							
40	PB Base Rate Revenue							
41	PB Fuel Rider Revenue							
42	PB Other Rider Revenues							
43	Total PB Retail Sales Revenue							
44	Total Customer bills							
45	Total Demand							
46	Total Usage							
47	Total PB Base Rate Revenue							
48	Total PB Fuel Rider Revenue							
49	Total PB Other Rider Revenues							
50	Total PB Retail Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedules

Recap Schedules

Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

COMPANY NAME
ARKANSAS JURISDICTIONAL
BILLING DETERMINANTS - PRO FORMA YEAR

Line No.	Rate Schedule	Pro Forma Month # 1	Pro Forma Month # 2	Pro Forma Month # 3	Pro Forma Month # 4	Pro Forma Month # 5	Pro Forma Month # 6
1	<u>Rate Schedule #1</u>						
2	Customer bills						
3	Demand						
4	Usage						
5	Usage per Customer						
6	<u>Rate Schedule #2</u>						
7	Customer bills						
8	Demand						
9	Usage						
10	Usage per Customer						
11	Total Customer bills						
12	Total Demand						
13	Total Usage						

Line No.	Rate Schedule	Pro Forma Month # 7	Pro Forma Month # 8	Pro Forma Month # 9	Pro Forma Month # 10	Pro Forma Month # 11	Pro Forma Month # 12	Pro Forma 12 Months Total
14	<u>Rate Schedule #1</u>							
15	Customer bills							
16	Demand							
17	Usage							
18	Usage per Customer							
19	<u>Rate Schedule #2</u>							
20	Customer bills							
21	Demand							
22	Usage							
23	Usage per Customer							
24	Total Customer bills							
25	Total Demand							
26	Total Usage							

Supporting Schedules

Recap Schedules

Explanation: Schedule showing key operating statistics in comparative format for the test year.

- 1 Pumping Capacity (GPM or other suitable unit of measure)
- 2 Finished Water Storage (by tank)
 - (1) Capacity in gallons
 - (2) Draw down capability
- 3 Water Demand:
 - (1) Peak Month usage
 - (2) Peak Day usage
 - (3) Peak Hour Usage
- 4 Most recent report from insurance service offices — public fire protection.
- 5 Gallons or cubic feet sold each month of the test year, by rate schedule.
- 6 Number of customers by rate schedule.
- 7 Year-end and average annual gallons per residential customer.
- 8 Year-end and average annual revenue per residential customer.
- 9 Pumping cost per 1,000 gallons or other suitable unit of measure.
- 10 Revenue by rate schedule by month.

Supporting Schedules
As needed

Recap Schedules
As needed

Explanation: Schedule showing miscellaneous operating statistics and an analysis of a typical billing cycle.

- I. Schedule for each of the five years immediately prior to the test year for:
- (a) Overtime hours and, if available, whether classified as expense or capitalized.
 - (b) Ratio of capitalized/expensed payroll including dollar amounts.
- II. Analysis of typical billing cycle:
- (a) Number of cycles.
 - (b) Meter read dates.
 - (c) Processing period.
 - (d) Billing date(s).
 - (e) Date(s) bills mailed.
 - (f) Due date(s).
 - (g) If the Applicant determines that the 13-month average of accounts receivable is not reflective of the average daily balance, an analysis of the average number of days between billing date and receipt of payment during the test year should be provided.
 - (h) Calculation of average number of days usage that has not been billed as of the end of the month (including meters that have not been read).

Note: Section II may be omitted if the Applicant does not file a lead lag study.

Supporting Schedules

As needed

Recap Schedules

As needed

Explanation: Description of the company's method for calculating Allowance for Funds Used During Construction and determination of the rate used in the test year.

- I. Provide a detailed narrative of how AFUDC is calculated, compounded and recorded. Include an example of the actual formula used to calculate AFUDC.
- II. Provide the AFUDC rates used during the test year (both debt and equity components) and explain how the formula in Part I was used to derive those rates.

Supporting Schedules
As needed

Recap Schedule
As needed

Explanation: Schedule showing the cushion gas inventory using a weighted average inventory cost method.

Line No.	Pipeline Service/ On-system Storage	Test Year			
		Beginning Balance		Ending Balance	
		MCF or MMBtu	Amount	MCF or MMBtu	Amount

Supporting Schedules
As needed

Recap Schedule
As needed

Explanation: Schedule showing the stored gas inventory using a weighted average inventory cost method.

Pipeline Service/ On-system Storage	Test Year											
	Beginning Balance			Additions			Withdrawals			Ending Balance		
	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount	MCF or MMBtu	\$/Unit	Amount

Note: If test year contains projected amounts, then include a minimum of two similarly formatted supporting schedules, one containing the historical portion and one containing the projected portion, that will recap to this schedule.

Supporting Schedules
As needed

Recap Schedule
As needed

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping fiscal or calendar years. Also, provide monthly trial balances for the historical portion of the test year.

- I. For each of the 12 months ending with the last month of the historical test year or each of the 6 months ending with the last historical month of a projected test year, provide a detailed trial balance containing subaccounts, with subtotals by account. Include detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the last historical month of the test year or for all months if available. Note: this information should be provided on a consistent basis with that provided in Schedules B, C and F (e.g., Arkansas jurisdictional information). (A)
- II. Provide a detailed trial balance for the test year and two preceding fiscal or calendar years containing subaccounts, with subtotals by account. Include detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts. If test year is partially projected, the test year trial balance is not required for this item—see item I. Note: this information should be provided on a consistent basis with that provided in Schedules B, C and F (e.g., Arkansas jurisdictional information). (A)
- III. If this information has not already been provided pursuant to Part II, provide a detailed total company trial balance for the test year containing subaccounts, with subtotals by account. If test year is partially projected, the test year trial balance should reflect balances at the end of the historical period. Note: this information should be provided on a total company basis consistent with that provided in the D Schedules. (B)

Supporting Schedules

E-9
Others as needed

Recap Schedules

(A) B-3, B-5, B-6, B-7,
B-10, C-1, C-3,
E-1, E-2

(B) D-1, D-6.2,
E-1, E-2

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

F. DEPRECIATION SCHEDULES

<u>Schedule</u>	<u>Description</u>
F-1.1	Historical Test Year Depreciation Information
F-1.2	Partially Projected Test Year Depreciation Information
F-1.3	Pro Forma Year Depreciation Information
F-2.1	Historical Test Year Depreciation Information - Coops
F-2.2	Partially Projected Test Year Depreciation Information - Coops
F-2.3	Pro Forma Year Depreciation Information - Coops

Required of:					
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer
X		X	X	X	X
X		X	X	X	X
X		X	X	X	X
	X	X			
	X	X			
	X	X			

Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a historical test year. Schedule F-1.1 should only be completed if the company is filing 12 months of actual historical test year data. Total amounts must reconcile to the recap schedules indicated.

HISTORICAL TEST YEAR						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct. Number	Acct. Description	Plant Balance Per Book End of Test Year (a) (B)	Reclassifications (b)	Adjusted Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Test Year (a) (B)
1			-	-	-	-
2	subtotaled by function		-	-	-	-
3			-	-	-	-
4			-	-	-	-
5			-	-	-	-
6			-	-	-	-
7			-	-	-	-
8		Total	-	-	-	-

Supporting Schedule

(a) E-1

(b) Provide supporting schedule

Others as needed

Recap Schedules

(A) F-1.3

(B) B-3

Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a partially projected test year. Schedule F-1.2 should only be completed if the company is filing a partially projected test year. Total amounts must reconcile to the recap schedules indicated.

PARTIALLY PROJECTED TEST YEAR								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Acct. Number	Acct. Description	Plant Balance Per Book End Of Historical Portion of Test Year (a)	Additions (b)	Projected Retirements (b)	Reclassifications (c)	Projected Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Historical Portion of Test Year (a) (A)
1			-	-	-	-	-	-
2	subtotaled by function		-	-	-	-	-	-
3			-	-	-	-	-	-
4			-	-	-	-	-	-
5			-	-	-	-	-	-
6			-	-	-	-	-	-
7			-	-	-	-	-	-
8		Total	-	-	-	-	-	-

Supporting Schedule

(a) E-1
(b) Applicable B schedules
(c) Provide supporting schedule
Others as needed

Recap Schedules

(A) F-1.3
(B) B-3

Explanation: This schedule shows actual and proposed rates of depreciation, annual depreciation expense, original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for the pro forma year. Total amounts must reconcile to the recap schedules indicated. If changes to existing depreciation rates are requested, columns 11 and 13 must be completed and the company must provide, as set forth in Section 8 of the Rules of Practice and Procedure, a comprehensive depreciation study which addresses life and salvage estimates in support of such new rates.

PRO FORMA YEAR												
(1)	(2)	(3)	(4)	(5) (6) (7) Pro Forma Adjustments			(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Acct. Number	Acct. Description	Plant Balance Beginning Of Pro Forma Year (a) (A)	Additions (b)	Retirements (b)	Reclassifications (c)	Plant Balance End of Pro Forma Year (A)	Pro Forma Year End Accum. Depreciation (A)	Accrual Rates Present (d)	Accrual Rates Proposed	Annual Expense Present (B) (Col 8 * Col 10)	Annual Expense Proposed (B) (Col 8 * Col 11)
1			-	-	-	-	-	-			-	-
2		subtotaled by function	-	-	-	-	-	-			-	-
3			-	-	-	-	-	-			-	-
4			-	-	-	-	-	-			-	-
5			-	-	-	-	-	-			-	-
6			-	-	-	-	-	-			-	-
7			-	-	-	-	-	-			-	-
8		Total	-	-	-	-	-	-			-	-

Supporting Schedule

(a) F-1.1 or F-1.2

(b) Applicable B schedules

(c) Provide supporting schedule

(d) Listing of APSC Docket No.(s) and Order No.(s) approving the currently effective depreciation rates

Others as needed

Recap Schedules

(A) B-1

(B) C-1

Explanation: This schedule shows original cost of utility plant in service, subtotaled by function, for a historical test year. Schedule F-2.1 should only be completed if the cooperative is filing 12 months of actual historical test year data. Total amounts must reconcile to the recap schedules indicated.

HISTORICAL TEST YEAR					
(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct. Number	Acct. Description	Plant Balance Per Book End of Test Year (a)	Reclassifications (b)	Adjusted Plant Balance End of Test Year (A)
1			-	-	-
2	subtotaled by function		-	-	-
3			-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8		Total	-	-	-

Supporting Schedule

(a) E-1

(b) Provide supporting schedule

Others as needed

Recap Schedules

(A) F-2.3

Explanation: This schedule shows original cost of utility plant in service by account, subtotaled by function, for a partially projected test year. Schedule F-2.2 should only be completed if the cooperative is filing a partially projected test year. Total amounts must reconcile to the recap schedules indicated.

PARTIALLY PROJECTED TEST YEAR							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Acct.	Acct.	Plant Balance		Projected		Projected
Line No.	Number	Description	Per Book End Of	Historical Portion of Test Year (a)	Additions (b)	Retirements (b)	Reclassifications (c)
1				-	-	-	-
2		subtotaled by function		-	-	-	-
3				-	-	-	-
4				-	-	-	-
5				-	-	-	-
6				-	-	-	-
7				-	-	-	-
8		Total		-	-	-	-

Supporting Schedule

(a) E-1
 (b) Applicable B schedules
 (c) Provide supporting schedule
 Others as needed

Recap Schedules

(A) F-2.3

Explanation: This schedule shows actual and proposed rates of depreciation, annual depreciation expense and original cost of utility plant in service by account, subtotaled by function, for the pro forma year. Total amounts must reconcile to the recap schedules indicated. If changes to existing depreciation rates are requested, columns 10 and 12 must be completed and the cooperative must provide, as set forth in Section 8 of the Rules of Practice and Procedure, a comprehensive depreciation study which addresses life and salvage estimates in support of such new rates.

PRO FORMA YEAR											
(1)	(2)	(3)	(4)	(5) Pro Forma Adjustments			(8)	(9)	(10)	(11)	(12)
Line No.	Acct. Number	Acct. Description	Plant Balance Beginning Of Pro Forma Year (a)	Additions (b)	Retirements (b)	Reclassifications (c)	Plant Balance End of Pro Forma Year	Accrual Rates Present (d)	Accrual Rates Proposed	Annual Expense Present (A) (Col.8 * Col.9)	Annual Expense Proposed (A) (Col.8 * Col.10)
1			-	-	-	-	-			-	-
2	subtotaled by function		-	-	-	-	-			-	-
3			-	-	-	-	-			-	-
4			-	-	-	-	-			-	-
5			-	-	-	-	-			-	-
6			-	-	-	-	-			-	-
7			-	-	-	-	-			-	-
8		Total	-	-	-	-	-			-	-

Supporting Schedule

(a) F-2.1 or F-2.2

(b) Applicable B schedules

(c) Provide supporting schedule

(d) Listing of APSC Docket No.(s) and Order No.(s) approving the currently effective depreciation rates

Others as needed

Recap Schedules

(A) C-1

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

G. COST OF SERVICE / COST SEPARATION SCHEDULES

		Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
<u>Schedule</u>	<u>Description</u>							
G-1	Cost of Service Study - Summary	X		X	X	X	X	
G-2	Cost of Service Study - Rate Base Detail	X		X	X	X	X	
G-3	Cost of Service Study - Revenue and Expense Detail	X		X	X	X	X	
G-4	Development of Allocation Group	X		X	X	X	X	
G-5.1	Load Data and Rate Schedule or Class Information	X	X	X				
G-5.2	Load Data and Rate Schedule or Class Information				X	X	X	
G-6	Test Year Statement of Cost of Service by Function		X					
G-7	Jurisdictional Separation of Rate Base							X
G-8	Jurisdictional Separation of Expenses							X
G-9	Analysis of Intrastate Toll Revenues							X
G-10	Separation of Costs to Unregulated Activities							X
G-11	Special Cost Studies							X

Explanation: Schedule showing the major categories of rate base, revenue, and expense for pro forma year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
1	RATE BASE (a)						
2	GROSS PLANT IN SERVICE						
3	ACCUMULATED DEPRECIATION						
4	NET PLANT						
5	WORKING CAPITAL ASSETS						
6	OTHER RATE BASE ITEMS						
7	TOTAL RATE BASE (A)						
8	NON-FUEL OPERATING REVENUES						
9	PRESENT RATE SCHEDULE REVENUES (b)						
10	OTHER OPERATING REVENUES						
11	TOTAL OPERATING REVENUE (A)						
12	EXPENSES (c)						
13	OPERATION & MAINTENANCE EXPENSE						
14	PRODUCTION						
15	TRANSMISSION						
16	DISTRIBUTION						
17	CUSTOMER ACCOUNTS						
18	CUSTOMER SERVICES AND INFORMATIONAL						
19	SALES						
20	ADMINISTRATIVE AND GENERAL						
21	ETC.						
22	TOTAL OPERATION & MAINTENANCE EXPENSE						
23	DEPRECIATION & AMORTIZATION EXPENSE						
24	TAXES OTHER THAN INCOME TAXES						
25	INCOME TAXES						
26	TOTAL EXPENSES (A)						
27	OPERATING INCOME						
28	EARNED RETURN ON RATE BASE						

Explanation: Schedule showing the major categories of rate base, revenue, and expense for *pro forma* year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
29	COST OF SERVICE REVENUE REQUIREMENT						
30	REQUIRED RETURN ON RATE BASE GIVEN EQUAL RATES OF RETURN						
31	REQUIRED OPERATING INCOME (L7*L30)						
32	INCOME DEFICIENCY/(SURPLUS) (L31-L27)						
33	REVENUE CONVERSION FACTOR (d) (A)						
34	REVENUE DEFICIENCY/(SURPLUS) (L33*L32)						
35	RATE SCHEDULE REVENUE REQUIREMENT (L9+L34)						
36	FUEL REVENUES @ PRESENT RATES (b)						
37	OTHER RIDERS @ PRESENT RATES (b)						
38	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L34/L9)						
39	% INCREASE ON PRESENT RATE SCH REV + FUEL REV (L34/(L9+L36))						
40	% INCREASE ON PRESENT RATE SCH REV + FUEL REV + OTHER RIDERS (L34/(L9+L36+L37))						
41	TOTAL REVENUE REQUIREMENT (L10+L35+L36+L37)						

Explanation: Schedule showing the major categories of rate base, revenue, and expense for pro forma year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

Line No.	Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.
42	PROPOSED REVENUE REQUIREMENT					
43	PROPOSED RETURN ON RATE BASE					
44	REQUIRED OPERATING INCOME (L7*L43)					
45	INCOME DEFICIENCY/(SURPLUS) (L44-L27)					
46	REVENUE CONVERSION FACTOR (d) (A)					
47	REVENUE DEFICIENCY/(SURPLUS) (L45*L46)					
48	RATE SCHEDULE REVENUE REQUIREMENT (L9+L47)					
49	FUEL REVENUES @ PRESENT RATES (b)					
50	OTHER RIDERS @ PRESENT RATES (b)					
51	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L47/L9)					
52	% INCREASE ON PRESENT RATE SCH REV + FUEL REV (L47/(L9+L49))					
53	% INCREASE ON PRESENT RATE SCH REV + FUEL REV + OTHER RIDERS (L47/(L9+L49+L50))					
54	TOTAL REVENUE REQUIREMENT (b) (L10+L48+L49+L50)					

Supporting Schedules

- (a) G-2
(b) H-1
(c) G-3
(d) C-5

Recap Schedules

- (A) A-1

Explanation: Schedule showing allocation of pro forma year functionalized rate base by account, and where applicable by subaccount, at original cost less depreciation and other rate base items to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. Workpapers detailing classification/functionalization of any accounts should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

Line No.	Account No.	Rate Base Detail	Total Company	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.	Allocation Factor Label (b)
1		RATE BASE							
2		GROSS PLANT IN SERVICE							
3		INTANGIBLE							
4		PRODUCTION							
5		TRANSMISSION							
6		DISTRIBUTION							
7		GENERAL							
8		ETC.							
9		TOTAL GROSS PLANT (a)							
10		ACCUMULATED DEPRECIATION							
11		INTANGIBLE							
12		PRODUCTION							
13		TRANSMISSION							
14		DISTRIBUTION							
15		GENERAL							
16		ETC.							
17		TOTAL ACCUMULATED DEPRECIATION (a)(c)							
18		NET PLANT							
19		WORKING CAPITAL ASSETS (a)							
20		OTHER RATE BASE ITEMS (a)							
21		TOTAL RATE BASE (A)							

Supporting Schedules

(a) B-1

(b) G-4

(c) F-1.3

Recap Schedules

(A) G-1

Explanation: Schedule showing pro forma year revenues and allocation of functionalized expenses by account, and where applicable by subaccount, to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The associated plant account(s) should be provided for all expenses which follow specific plant accounts. Workpapers detailing classification/functionalization by account should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

Line No.	Account No.	Revenues and Expenses Detail	Total Company (a)	Other Jurisdiction	Total Arkansas Retail	Rate Class A	Rate Class B	Etc.	Associated Plant Account No.	Allocation Factor Label (b)
1		NON-FUEL OPERATING REVENUES								
2		PRESENT RATE SCHEDULE REVENUES (c)								
3		OTHER REVENUES								
4		TOTAL RETAIL SALES REVENUE								
5		EXPENSES								
6		OPERATION & MAINTENANCE EXPENSE								
7		PRODUCTION								
8		TRANSMISSION								
9		DISTRIBUTION								
10		CUSTOMER ACCOUNTS								
11		CUSTOMER SERVICES AND INFORMATIONAL								
12		SALES								
13		ADMINISTRATIVE AND GENERAL								
14		ETC.								
15		TOTAL OPERATION & MAINTENANCE EXPENSE								
16		DEPRECIATION & AMORTIZATION EXPENSE								
17		INTANGIBLE								
18		PRODUCTION								
19		TRANSMISSION								
20		DISTRIBUTION								
21		GENERAL								
22		ETC.								
23		TOTAL DEPRECIATION & AMORTIZATION EXPENSE (d)								
24		TAXES OTHER THAN INCOME TAXES								
25		INCOME TAXES								
26		TOTAL EXPENSES (A)								
27		OPERATING INCOME								

Supporting Schedules

(a) C-1
(b) G-4
(c) H-1
(d) F-1.3

Recap Schedules

(A) G-1

Explanation: Schedule showing derivation of all allocation factors utilized in the cost of service study. All factors shall be labeled to show exact cross references to Schedules G-2 and G-3. Show data used as well as the resulting factor. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules.

Line No.	Allocation Group / Factor	Description	Label	Total Company	Other Jurisdiction	Total Arkansas Retail (A)	Rate Class A	Rate Class B	Etc.
1	EXTERNAL FACTOR								
2	Demand								
3	Commodity/Energy								
4	Customer								
5	Revenue								
6	Others as needed								
7	INTERNAL FACTOR								
8	Gross Plant								
9	Others as needed								
10	EXTERNAL DATA (Derived from sources external to COS Model)								
11	Demand (a)								
12	Commodity/Energy (b)								
13	Customer (b)								
14	Revenue (b)								
15	Others as needed								
16	INTERNAL DATA (Derived from calculations within the COS Model)								
17	Gross Plant								
18	Others as needed								

Supporting Schedules

(a) G-5.1 or G-5.2

(b) H-1

As needed

Recap Schedules

(A) G-2, G-3

Explanation: Schedule showing operating characteristics of the system for the test year and the pro forma year (if different).

1. Provide electronic files to Staff with hourly demands for the test year only for both total system and Arkansas jurisdiction (based on 8,760 hours). Show monthly peaks and time of occurrence (hour ending).
2. Provide the peak demand for the test year and pro forma year and time of occurrence (hour ending) for total system and total Arkansas jurisdiction.
3. For pro forma year identify changes and provide workpapers.
4. Characterize rate schedules/classes by: (brief narrative)
 - (a) Describing the customers in each rate schedule or class, i.e., churches, residential small commercial establishments, large factories, etc.
 - (b) Calculating annual load factors by rate schedule or class. (i.e., utilizing rate schedule maximum hourly demand on a yearly basis).
 - (c) Stating each rate schedule's or class's non-coincident demand for the test year and the pro forma year. (A)
 - (d) Stating each rate schedule's or class's coincident demand with system peak for the test year and the pro forma year. (A)
 - (e) Stating energy and demand loss by voltage level plus method(s) of calculation. (If study is the basis of calculation, please note and provide a copy to Staff).

Supporting Schedules
As needed

Recap Schedules
(A) G-4

Explanation: Schedule showing operating characteristics of the system for the test year and the pro forma year (if different).

1. Provide the peak demand for the test year and pro forma year and time of occurrence (hour ending) for total system and total Arkansas jurisdiction.
2. For pro forma year identify changes and provide workpapers.
3. Characterize rate schedules/classes by: (brief narrative)
 - (a) Describing the customers in each rate schedule or class, i.e., churches, residential small commercial establishments, large factories, etc.
 - (b) Calculating annual load factors by rate schedule or class. (i.e., utilizing rate schedule maximum hourly demand on a yearly basis).
 - (c) Stating each rate schedule's or class's non-coincident demand for the test year and the pro forma year. (A)
 - (d) Stating each rate schedule's or class's coincident demand with system peak for the test year and the pro forma year. (A)
 - (e) Stating line losses at distribution level. (Show calculation)
 - (f) Stating line losses at transmission level (if applicable). (Show calculation)

Supporting Schedules

As needed

Recap Schedules

(A) G-4

Explanation: Schedule showing Cost of Service by function (i.e., production, transmission, etc.) and classification.

Form 12

Line No.Account No.DemandEnergyTotal

Explanation: Jurisdictional separation of Rate Base/Net Plant by plant account.

Account No.	Account Title	(1) TOTAL COMPANY*		(2) Separations Factors	(3) Intrastate Net Rate Base
		Gross Plant	Accum. Depr.		
2110	Gen.				
	Sup. Fac.				
2210	COE				
2220	COE				
2230	COE				
2310	IOT				
2410	C&W				
2680	Tangible Assets				
2690	Intangibles				
2002	Pro. Held for Future Use				
2003-4	CWIP				
2005	Plant Acq. Adj.				
	Working Capital Assets				
	Equal Access Equipment				
	All other. Etc.				

* Arkansas operations

Explanation: Jurisdictional separation of Expenses and Other Taxes by expense account.

Account No.	Account Title	(1) Total * Company	(2) Separations Factors	(3) Intrastate Expenses
6110	Network support Exp.			
6120	General Support Exp.			
6210	COE Switching Exp.			
6220	Operator Svcs. Exp.			
6230	COE Transmission Exp.			
6310	IOT Exp.			
6410	C&W Exp.			
6510	Other Plant & Equip. Exp.			
6350	Network Operations Exp.			
6540	Access Exp.			
6560	Depreciation & Amort. Exp.			
6610	Marketing Exp.			
6620	Services			
6710	Execution and Planning			
6720	General & Administrative			
7200	Taxes			
	Equal Access Exp.			
	USF Exp. Adjustment			
	Lifeline Exp. Adjustment			
	All other, etc.			

* Arkansas operations

Explanation: Development of pro forma levels for all intrastate interexchange revenues.

Provide the assumptions, calculations, documentation, studies, etc. supporting all intrastate interexchange revenues and/or revenue requirements that either explicitly or implicitly form the basis of test year revenues from intrastate toll in Schedule C-1.

Explanation: Separations of costs to unregulated operations.

If the amounts for rate base and expenses in the B and C schedules are dependent upon any allocation(s) of plant and expenses to unregulated operations of the company, this schedule shall contain all assumptions, calculations, documentation, studies, etc.

Explanation: Cost support for pricing non-residually priced services.

The company may use this schedule to provide cost studies supporting its proposed rate design. Such studies may be appropriate for discretionary, enhanced, or special services, which are not priced residually, and/or for which special cost analyses would support specific rate proposals of the company.

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1**

H. EFFECT OF PROPOSED TARIFF SCHEDULES

<u>Schedule</u>	<u>Description</u>
H-1	Summary of Revenues by Rate Class - Present and Proposed Rates
H-2	Analysis of Revenue by Detailed Rate Schedule
H-3	Typical Bill Analysis
H-4	Bill Frequency Analysis
H-5	Derivation of Rate Designs by Rate Schedule
H-6	Wholesale Power Billing
H-7	Summary of Revenues by Rate Class - Present and Proposed Rates
H-8	Summary of Revenues by Rate Element
H-9	Typical Bill Analysis
H-10	Tariffs

Required of:						
Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
X		X	X	X	X	
	X	X				
	X					
						X
						X
X	X	X	X	X	X	X

SECTION 8, APPENDIX 8-1

Schedule: H-1

**Title: Summary of Revenues by
Rate Class - Present and Proposed Rates**

Explanation: Schedule comparing revenues for each rate class using pro forma year billing determinants at present and proposed rates.

(1) Line No.	(2) Rate Class	PRESENT (a,b)				PROPOSED (a,b)				PROPOSED CHANGE (A)			
		(3) Rate Schedule Revenue	(4) Fuel Rider Revenue	(5) Other Riders Revenue	(6) Total Retail Sales Revenue	(7) Rate Schedule Revenue	(8) Fuel Rider Revenue	(9) Other Riders Revenue	(10) Total Retail Sales Revenue	(11) Rate Schedule Revenue (Col. 7 - Col. 3)	(12) % (Col. 11 / Col. 3)	(13) Total Retail Sales Revenue (Col. 10 - Col. 6)	(14) % (Col. 13 / Col. 6)
1	Rate Class A									-	-	-	-
2	Rate Class B									-	-	-	-
3	Etc.									-	-	-	-
4										-	-	-	-
5										-	-	-	-
6										-	-	-	-
7										-	-	-	-
8										-	-	-	-
9										-	-	-	-
10										-	-	-	-
11										-	-	-	-
12										-	-	-	-
13	Total									-	-	-	-

Supporting Schedules

(a) H-2

(b) G-1

Recap Schedules

(A) G-1

Explanation: Schedule comparing Arkansas retail revenues for each rate schedule by detailed rate component using pro forma year billing determinants, at present and proposed rates for every rating period (e.g., on-peak, summer off-peak, etc.). Please provide the percent of total rate schedule revenue that each rate schedule component represents.

(1)	(2)	(3)	PRESENT RATES			PROPOSED RATES			PROPOSED CHANGE	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Rate Component Description	Customer Bills, Usage, or Demand (a)	Rate \$	Revenue \$ (Col. 3 x Col. 4)	% of Total Revenues (Col. 5 / Total)	Rate \$	Revenue \$ (Col. 3 x Col. 7)	% of Total Revenues (Col. 8 / Total)	Revenue \$ (Col. 8 - Col. 5)	% (Col. 10 / Col. 5)
1	RATE SCHEDULE DESCRIPTION									
2	Rate Schedule #1									
3	Customer Charge (a)			\$ -	-		\$ -	-	\$ -	-
4	Usage Charge 1st Block (a)			\$ -	-		\$ -	-	\$ -	-
5	Usage Charge 2nd Block (a)			\$ -	-		\$ -	-	\$ -	-
6	Transportation Fee (a)			\$ -	-		\$ -	-	\$ -	-
7										
8	Total			\$ -	0.0%		\$ -	0.0%	\$ -	-
9										
10										
11	Rate Class A (sum of rate schedules within Rate Class A)									
12	Rate Class A Rate Schedule Revenues (A)									-
13										
14	Rate Class B (sum of rate schedules within Rate Class B)									
15	Rate Class B Rate Schedule Revenues (A)									-
16										
17	Total Rate Schedule Revenues (A)									-

Supporting Schedules

Recap Schedules
(A) H-1

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season. (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: _____
(Annual or separate seasonal schedule for each season)

Rate Schedule: _____

Description: _____

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	Average Billed Demand	Average Bill at Present Rates (Col. 4) x (Sch H-2 Col. 4)	Average Bill at Proposed Rates (Col. 4) x (Sch H-2 Col. 7)	Proposed Change Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1				\$ -	\$ -	\$ -	-
2	2				\$ -	\$ -	\$ -	-
3	3				\$ -	\$ -	\$ -	-
4	4				\$ -	\$ -	\$ -	-
5	5				\$ -	\$ -	\$ -	-
6	6				\$ -	\$ -	\$ -	-
7	7				\$ -	\$ -	\$ -	-
8	8				\$ -	\$ -	\$ -	-
9	9				\$ -	\$ -	\$ -	-
10	10				\$ -	\$ -	\$ -	-
11								
12	Total Bills							

Supporting Schedules
As needed

Explanation: For Residential rate schedule(s) and any other rate schedules for which the Company proposes to change the volumetric blocking, show monthly billed activity and actual consumption, if different, by rate schedule in the format provided. For demand metered customers, show the billed demand in addition to the billed usage. By individual rate schedule, provide data in the block format below with no less than 11 blocks, one of which is zero.

Rate Schedule: _____

Description: _____

USAGE UNIT		Specify Units			ACTUAL	BILLED		CUMULATIVE BILLED TOTALS					
Line	Block	Block		Number	Metered	Billed	Revenue	Bills	Usage	Revenue			
No.	Number	Size	Usage	of Bills	Usage	Usage	By		% of	% of	Amount	% of	
				By Block	By Block	By Block	Block	Number	Total	Usage	Total	Total	
1	1		0										
2	2												
3	3												
4	4												
5	5												
6	6												
7	7												
8	8												
9	9												
10	10												
11	11												
12	TOTAL												

DEMAND UNIT		Specify Units			ACTUAL	BILLED		CUMULATIVE BILLED TOTALS					
	Block	Block		Number	Metered	Billed	Revenue	Bills	Demand	Revenue			
	Number	Size	Demand	of Bills	Demand	Demand	By		% of	% of	Amount	% of	
				By Block	By Block	By Block	Block	Number	Total	Demand	Total	Total	
13	1		0										
14	2												
15	3												
16	4												
17	5												
18	6												
19	7												
20	8												
21	9												
22	10												
23	11												
24	TOTAL												

Supporting Schedules
As needed

Explanation: Schedule showing (1) a narrative explanation of the sequential steps taken and (2) supporting calculations underlying the derivation of each component of the proposed rates for each rate schedule.

Supporting Schedules
As needed

Explanation: Schedule of wholesale power bills by month for the test year and the pro forma year.

- 1. A distribution Coop filing for rate relief shall complete this schedule.
- 2. A transmission generation Coop shall file separate schedules when filing for rate relief, one schedule for each Coop served.

MONTH: _____

Line No.	Supplier	Non-Coincident Demand	Coincident Demand	Billing Demand	kWh	Fuel Adjustment	Investment Credit	Power Factor Adjustment	Total
1									
2	Supplier 1								
3									
4	Supplier 2								

Supporting Schedules
As needed

**Title: Summary of Revenues by
Rate Class - Present and Proposed Rates**

Explanation: Schedule showing revenues from each rate class for the test year, at present and proposed rates.

<u>Rate Class</u>	<u>Revenues in the Test Year</u>		<u>Increase/(Decrease)</u>
	<u>Present Rate</u>	<u>Proposed Rates</u>	
Total Arkansas Rate Schedule Revenues	<hr/>	<hr/>	<hr/>

Recap Schedules

(A) A-2

Explanation: Schedule comparing revenues from each customer classification for the test year, at present and proposed rates.

		<u>Present Rates</u>		<u>Proposed Rates</u>			
All rates and rate elements for which changes are proposed in Schedule H-9*	Adjusted Test Year Billable Quantities**	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue	Dollar Amount Increase (Decrease)	Percentage Increase (Decrease)

* "Rates and rate elements" refer to any and all services or service classifications for which there are separate and discrete rates and rate levels.

** Shown actual quantities, adjustments, and method of adjustment, and/or where applicable, include all assumptions, calculations, studies, etc. used in quantifying annual revenues from present and proposed rates.

Explanation: Provide an analysis of the impact(s) of proposed rate changes on the average bill for residential and business subscribers.

Explanation: Include all tariff sheets, including rules and regulations, extension policies, special contracts, fees and charges, etc., for which the company proposes to make any changes.

Arkansas Public Service Commission



Rules of Practice and Procedure

APPENDIX 8-1A (ELECTRIC UTILITIES ONLY)

ARKANSAS PUBLIC SERVICE COMMISSION
RULES OF PRACTICE AND PROCEDURE
SECTION 8
APPENDIX 8-1A - ELECTRIC
INDEX OF SCHEDULES

See DCA Recommendation #2
workpapers and formulas

GENERAL REQUIREMENTS

All electric utilities shall secure or create, and subsequently retain, all data needed to develop a functionalized cost of service study as provided in this Appendix 8-1A, such that it can be readily provided at the request of Staff or the Commission. Further, any electric utility proposing to functionally separate its cost of service shall include the following Appendix 8-1A schedules in addition to the filing requirements specified in the Arkansas Public Service Commission Rules of Practice and Procedure Section 8, Appendix 8-1.

Summary of Schedules

<u>Schedule</u>	<u>Description</u>
G-1-1A	Functionalized Cost of Service Summary
G-2-1A	Functionalized Rate Base Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes
G-3-1A	Functionalized Revenue and Expense Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes

Cost Functionalization Procedures

Electric utilities shall use the following allocators and cost functionalization procedures to functionalize their respective costs of service. If an electric utility proposes to use allocators or cost functionalization procedures that differ from those contained in Appendix 8-1A, the electric utility shall include testimony that (1) supports the allocation factors and procedures the electric utility proposes to use to functionalize its cost of service and (2) justifies the deviation from the cost functionalization procedures contained in Appendix 8-1A.

- (1) Allocators and Acronyms
 - (A) GEN Generation function

(B)	TRAN	Transmission function
(C)	DIST	Distribution function
(D)	CS	Customer Service function
(E)	NPIS	Net Plant in Service (Net Generation, Transmission, & Distribution Plant)
(F)	GPIS	Net General Plant in Service
(G)	SqFt	Building Square Footage
(H)	O&M PR	Total O&M Payroll less administrative & general (A&G) payroll which cannot be directly assigned to a specific function
(I)	TRR	Total Revenue Requirement by function
(J)	TRB	Total Rate Base by function
(K)	OpExp	Total operations & maintenance (O&M) expense excluding fuel and purchased power

(2) Cost Functionalization Guidelines

Costs shall be directly assigned to generation, transmission, distribution, and customer service where information is available. The allocation procedures presented below are to be used to functionalize those remaining common costs that cannot otherwise be charged directly to the appropriate function.

(A) Rate Base

- (1) Accumulated Depreciation shall be functionalized in the same manner as the respective Plant accounts.
- (2) Intangible Plant shall be allocated in the following manner:
 - 301 Organization
 - TRR if revenue related; NPIS if plant related, O&M PR to functionalize remaining common costs.
 - 302 Franchise & Consents
 - TRR if revenue related; NPIS if plant related, O&M PR to functionalize remaining common costs.
 - 303 Misc. Intangible Plant

TRR if revenue related; NPIS if plant related, O&M PR to functionalize remaining common costs.

- (3) Generation Plant shall be allocated to GEN, except that some costs may need to be reclassified. If any costs are reclassified, the electric utility shall include in its testimony a discussion of those costs.
- (4) Transmission Plant shall be allocated to TRAN, except that some costs may need to be reclassified. If any costs are reclassified, the electric utility shall include in its testimony a discussion of those costs.
- (5) Distribution Plant shall be allocated to DIST, except that some costs may need to be reclassified. If any costs are reclassified, the electric utility shall include in its testimony a discussion of those costs.
- (6) General Plant shall be allocated in the following manner:

389 Land & Land Rights	Primary- SqFt; Secondary- O&M PR
390 Structures & Improvements	Primary- SqFt; Secondary- O&M PR
391 Office Furniture & Equipment	Primary- SqFt; Secondary- O&M PR
392 Transportation Equipment	O&M PR
393 Store Equipment	O&M PR
394 Tools, Shop & Garage Equip.	O&M PR
395 Laboratory Equipment	O&M PR
396 Power Operated Equipment	O&M PR
397 Communication Equipment	O&M PR
398 Misc. Equipment	O&M PR
399 Other Intangible Property	O&M PR
- (7) Other Rate Base items shall be allocated based on the nature of the underlying expense. Each electric utility shall review its other rate base items and where possible directly assign the costs to the appropriate function. The remaining common costs shall be functionalized using the TRR allocation factor. The allocation factor(s) used to functionalize other rate base items shall be clearly identified for each item.

(B) Operation and Maintenance (O&M) Expense

- (1) Production O&M Expense, with the exception of USOA 555 (purchased power expense), shall be allocated to the GEN function. USOA 555 shall be allocated in the following manner:
 Purchased power costs shall be functionalized based on information provided by the wholesale supplier. Any investment credit included in the wholesale power charge shall be assigned to the function, DIST or TRAN, in the same manner as the investment plant for which the credit is received.
- (2) Transmission O&M Expenses shall be allocated to the TRAN function.
- (3) Distribution O&M Expenses shall be allocated to the DIST function.
- (4) Customer Accounts O&M Expense shall be allocated in the following manner:

901 Supervision	CS
902 Meter Reading Expense	CS
903 Customer Records & Collection Expenses	CS
904 Uncollectible Accounts	TRR
905 Misc. Customer Account Expenses	CS
- (5) Customer Service and Information O&M Expense shall be allocated to the CS function.
- (6) Sales O&M Expense shall be functionalized using the TRR allocation factor.
- (7) Administrative and General O&M Expense shall be allocated in the following manner:

920 A&G Salaries	O&M PR
921 Office Supplies	O&M PR
922 Administrative Exp. Transferred-Cr.	O&M PR
923 Outside Services	O&M PR
924 Property Insurance Expense	NPIS
925 Injuries & Damages	O&M PR
926 Pensions & Benefits	O&M PR
927 Franchise Requirements	TRR
928 Regulatory Commission	TRR
929 Duplicate Charges -Credit	TRR
930 General Advertising Expenses	TRR for revenue related costs and O&M PR for personnel related costs

931 Rents	O&M PR
933 Transportation Expense	O&M PR
935 Maintenance of General Plant	GPIS

(C) Other Expenses

- (1) Amortization and Depreciation Expenses shall be allocated in the same manner as the respective plant accounts.
- (2) Taxes other than income taxes shall be allocated in the following manner:

Ad Valorem Taxes	NPIS
Payroll Taxes	O&M PR
Revenue Related	TRR
- (3) Income Tax Expenses shall be calculated for each of the functionalized components.

(D) Other Revenues

Other revenues shall be allocated based on the source producing the income. Each electric utility shall review the accounts included in its other revenues and where possible directly assign the revenues to the appropriate function. The remaining common revenues shall be functionalized using the TRR allocation factor. The allocation factor(s) used to functionalize other revenues shall be clearly identified for each account included in other revenues.

(E) Patronage Capital from G&T Cooperatives

Patronage Capital received from generation and transmission cooperatives shall be allocated to the generation and transmission functions based on information obtained from the G&T cooperative.

**ARKANSAS PUBLIC SERVICE COMMISSION
SECTION 8, APPENDIX 8-1A**

G1-A. COST OF SERVICE / COST SEPARATION SCHEDULES

		Required of:						
		Electric IOU	G & T Coop	Distribution Coops	Gas	Water	Sewer	Telephone
<u>Schedule</u>	<u>Description</u>							
G-1-1A	Functionalized Cost of Service Summary	X	X					
G-2-1A	Functionalized Rate Base Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes	X	X					
G-3-1A	Functionalized Revenue and Expense Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes	X	X					

Explanation: Schedule summarizing the major categories of rate base, revenue, and expense on an adjusted basis for Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules/Classes. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return.

Line No.		Total Company	Other Jurisdiction	Total Arkansas Retail	RS1	RS2	Etc.
1	Rate Base by Function (a)						
2	Plant in Service	\$					
3	Other Rate Base Items	\$					
4	Total	\$					
5	Rate Schedule Revenues						
6	Total	\$					
7	Other Revenues by Function						
8	Total	\$					
9	Expenses by Function (b)						
10	Operation & Maintenance	\$					
11	Depreciation	\$					
12	Etc.	\$					
13	Total	\$					
14	Operating Income	\$					
15	Present Rate of Return	%					
16	Cost of Service Revenue Requirement by Function						
17	Given Equal Rates of Return for all classes (specify return):	%					
18	Required Operating Income	\$					
19	Income Deficiency/(Surplus)*	\$					
20	Revenue Conversion Factor*	\$					
21	Revenue Deficiency/(Surplus)	\$					
22	Cost of Service Rate Schedule/Class						
23	Revenue Requirement by Function	\$					

*These lines are not required by the Coops.

Supporting Schedules

(a) G-2-1A

(b) G-3-1A

Rerap Schedules

G-1

Explanation: Schedule showing allocation of functionalized rate base by FERC/RUS account at original cost less depreciation and other rate base items to other jurisdictions, Arkansas, and Arkansas rate schedules/classes.

Line No.		Rate Base Account No.	Total Company (a)	Other Jurisdiction	Ark.	RS 1	RS 2	Etc.	Allocation Factor (b)
1	Production								
2	Demand Related								
3	Total								
4	Energy Related								
5	Total								
6	Total Production Rate Base								
7	Transmission								
8	Demand Related								
9	Total								
10	Energy Related								
11	Total								
12	Total Transmission Rate Base								
13	Distribution								
14	Customer Related								
15	Total								
16	Demand Related								
17	Total								
18	Energy Related								
19	Total								
20	Total Distribution Rate Base								
21	Customer Service								
22	Customer Related								
23	Total								
24	Demand Related								
25	Total								
26	Energy Related								
27	Total								
28	Total Customer Service Rate Base								
29	Total Rate Base (a)								

NOTE 1 Rate base may be strictly by category rather than FERC/RUS account providing workpapers document amounts and associated accounts functionalized. Account detail for adjustments to test year data need not be shown unless adjustments are prepared by FERC/RUS account.

Supporting Schedules

(a) B-1

(b) G-4

Recap Schedules

G-1-1A

G-2

Explanation: Schedule showing allocation of functionalized expenses by FERC/RUS account to other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes.

Line No.		Total Account	Other Company (a)	Jurisdictions	Ark.	RS 1	RS 2	Etc.	Allocation Factor (b)
1	Rate Schedule Revenues								
2	Other Revenues by Function								
3	Expenses by Function (A)								
4	Production O&M								
5	Demand Related								
6	Total								
7	Energy Related								
8	Total								
9	Total Production O&M								
10	Transmission O&M								
11	Demand Related								
12	Total								
13	Energy Related								
14	Total								
15	Total Transmission O&M								
16	Distribution O&M								
17	Customer Related								
18	Total								
19	Demand Related								
20	Total								
21	Energy Related								
22	Total								
23	Total Distribution O&M								
24	Customer Service O&M								
25	Customer Related								
26	Total								
27	Demand Related								
28	Total								
29	Energy Related								
30	Total								
31	Total Customer Service O&M								
32	Depreciation Expense by Function								
33	Production								
34	Demand Related								
35	Total								
36	Energy Related								
37	Total								
38	Total Production Depreciation								
39	Transmission								
40	Demand Related								
41	Total								
42	Energy Related								
43	Total								
44	Total Transmission Depreciation								

Explanation: Schedule showing allocation of functionalized expenses by FERC/RUS account to other Jurisdictions, Arkansas, and Arkansas Rate Schedules/Classes.

Line No.		Total Account	Other Company (a)	Jurisdictions	Ark.	RS 1	RS 2	Etc.	Allocation Factor (b)
45	Distribution								
46	Customer Related								
47	Total								
48	Demand Related								
49	Total								
50	Energy Related								
51	Total								
52	Total Distribution Depreciation								
53	Customer Service								
54	Customer Related								
55	Total								
56	Demand Related								
57	Total								
58	Energy Related								
59	Total								
60	Total Customer Service Depreciation								
61	Total Depreciation Expense								
62	Total Expenses (a)								

NOTE 1 Revenue and expense may be strictly by category rather than FERC/RUS account providing workpapers document amounts and associated accounts functionalized. Account detail for adjustments to test year data need not be shown unless adjustments are prepared by FERC/RUS account.

Supporting Schedules

(a) C-1

(b) G-4

Recap Schedules

G-1-1A

G-3